

ATTA News January 2011

<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 Editorial

As the President revealed in his last column that was his last as President. As editor I thought I would fill this gap for the first time. In this editorial I would like to start with a call for people to ensure that they have all things in place for your trip to Melbourne. The ATTA conference has a great programme and special events such as the doctoral session, social and technical sessions. There are many benefits of meeting up with old friends and making new ones, sharing experiences and creating some great memories at this year's conference. If delegates have some last minute questions then you should direct them to Tessa (tdermody@unimelb.edu.au) (03) 8344 8924, who has been just wonderful in the help she has already given to many delegates.

Best wishes for 2011.

Colin Fong

2 ATTA Conference Melbourne, 19-21 January 2011

All of those who have registered for the conference should have received an email on Thursday 13 January with final information for registrants. This information can also be found at the conference website: <http://www.atta.law.unimelb.edu.au/>
Conference papers are being uploaded to a password protected site. Registrants have been provided with the user id and password by separate email.

The session presented by the Commissioner of Taxation is an interactive presentation, and the Commissioner has recommended that you read the following documents before the conference:

Strategic Statement 2010-15 (one A3 page) and
Making a Difference: the intent behind our Strategic Statement 2010-15

Should you have any queries, please do not hesitate to contact Ms Tessa Dermody (tdermody@unimelb.edu.au) (03) 8344 8924 or Mark Burton (markburton@unimelb.edu.au) .

We wish you a safe journey and look forward to welcoming you next week.

Your conference organising committee

3 Arrivals, departures and honours

On 1 January 2011 the University of New South Wales created a new school The Australian School of Taxation and Business Law in the Australian School of Business at UNSW. The Head of the new School is Professor **John Taylor**. **Bill Butcher** has been appointed Associate Head of School – Education and Sessional Staff and Professor **Michael Walpole** has been appointed Associate Head of School - Research and Development. All Atax academic staff will be part of the new School and all Atax programs will be offered by the new School which also incorporates staff and courses from the former School of Business Law and Taxation in the Australian School of Business. The new School will continue to be known as Atax to students in Atax programs and to Atax Alumni.

Dr **Martin Parkinson**, Secretary of the Department of Climate Change, will replace Dr **Ken Henry** as Secretary to the Treasury from March 2011.

4 Call for papers

Monday 4 April 2011

Islamic Finance Symposium: Australia's opportunities and challenges

Call for Papers

Griffith University will host the Islamic Finance Symposium on Monday, 4 April 2011. The Islamic Finance Symposium aims to bring together industry, academics and politicians to discuss the emergence of Islamic banking and finance in global financial markets and efforts by governments (through regulatory and tax initiatives) to facilitate it.. This is an initiative of Griffith University, Griffith Islamic Research Unit and Department of Accounting, Finance and Economics.

The 2011 Symposium will be held the Griffith University's South Bank campus located on the fringe of Brisbane's central business district. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 21 February 2011 (500 words). Authors will be notified of their abstracts acceptance by 28 February 2011.

Registration is open to industry, government representatives and academics who are interested in Islamic finance. While registration is free numbers are limited and attendees will need to register by Monday 14 March 2011. Note it is possible to attend without presenting a paper.

General enquiries about the symposium (including paper submissions and registration) should be directed to:

Dr Brett Freudenberg
Senior Lecturer - Taxation
Griffith Business School, Griffith University
Email: b.freudenberg@griffith.edu.au
Tel: 61 7 3382 1196; Fax: 61 7 3382 1128

Advance Notice: Call for Papers

Griffith University will host the second Queensland Tax Researchers' Symposium on Friday, **1 July 2011**. This symposium brings together Queensland tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from the following universities: University of Queensland, University of Southern Queensland, Queensland University of Technology, Central Queensland University, Bond University, Griffith University and James Cook University.

The 2011 Symposium will be held the Griffith University's South Bank campus located on the fringe of Brisbane's central business district. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by **29 April 2011** (500 words). Authors will be notified of their abstracts acceptance by 13 May 2011.

Registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. While registration is free numbers are limited and attendees will need to register by Friday **13 May 2011**. Note it is possible for tax academics to attend without presenting a paper.

General enquiries about the symposium (including paper submissions and registration) should be directed to:

Brett Freudenberg
Senior Lecturer - Taxation
Griffith Business School, Griffith University
Email: b.freudenberg@griffith.edu.au
Tel: + 61 7 33821196; Fax: + 61 7 33821128

5 New Zealand developments

Recent Events in New Zealand

Excise tax on tobacco increased by 10 per cent on 1st January 2011. This was the second component of a three stage approach announced in April 2010. The third increase will be a further 10 per cent in 2012. The tax increase has been welcomed by most, with smoking now predicted to disappear by 2058 in New Zealand. However, New Zealand remains behind

Australia, where it is suggested smoking may disappear by 2030. With smokers representing 18 per cent of the New Zealand population (17 per cent in Australia), there is much to be gained from decreases in smoking-related disease, if eradication can be achieved.

In December 2010, the Inland Revenue Department increased the statistical data it makes publically available. While providing some interesting data, it remains too limited to be of utility for most research purposes. Nonetheless, 29 data fields are now provided, including figures on returns filed, revenue collected, returns and payments filed on time, payments made by student loan borrowers and donation rebates.

Lisa Marriott

6 Vacancies

IBFD is a leading International Tax Knowledge Centre. Its core business is research, publications and education in the area of cross-border and international taxation. IBFD has a strong international client base of specifically Fortune 500 companies, governments, international consultancy firms and tax advisers. IBFD carries out government consultancy projects and its International Tax Academy provides a wide range of courses on international taxation. Founded in 1938 and headquartered in Amsterdam, IBFD also has a local presence in important markets such as North America, Asia and China.

Currently we have a challenging position for an

Information Specialist

Library and Information Centre

The Library and Information Centre is widely regarded as the world's leading resource facility in the field of international and comparative taxation. The extensive collection, which covers almost every country in the world, comprises approximately 17,000 books and subscriptions to over 500 journals, official gazettes, loose-leaf services, CD-ROMs and online databases as well 7,000 law texts and official documents from countries all over the world. IBFD collection spans more than a century of highly pertinent primary and secondary source materials many of which are available in their original languages. The Information Specialist will be a member of the library staff and reports to the Head Library and Information Centre.

Responsibilities

- Responsible for monitoring tax, investment and company law and social security developments in designated jurisdictions

- Assisting in the collection of laws, regulations and other relevant materials

- Cataloging

- Maintenance of the collection: weeding, advising on acquisition and digitalizing, attaching keywords and classification

- Maintenance of keyword list and thesaurus

- Building and maintenance of databases (catalogue and bookmark system)

- Presentations and guided tours

- Developing and maintenance of SDI (personalized alerting on subjects)

- Advise and instruction of clients (in- and external)

- Liaison with the team of the in house tax specialists on selected research projects

Requirements and characteristics

Knowledge and experience

- Degree in Library Science and a minimum of 5 years related experience, or, an equivalent combination of education and experience

- Academic level, law degree preferable (a university degree in tax would be an advantage)

- Extended experience with internet, search tools (RSS readers..etc) and electronic sources

Knowledge of and experience in (the constructing of) databases (specific experience with the software of SirsiDynix is a plus)

Knowledge of and experience with the tax system(s) of one or more countries would be an advantage

Skills

Fluent in English. Proficient knowledge of Spanish, French, Portuguese and/or Italian would be an advantage

Excellent communications skills, both verbal and written

Accurate and attention to detail

Ability to work autonomously

Competencies

Analytical Capacity

Customer Orientation

Vision

Creativity

Adaptability

Salary & fringe benefits

Depending on background and relevant work experience, we offer a salary between € 2,400 and € 3,600 gross per month (fulltime). Completed by an attractive package of fringe benefits, amongst others:

8% holiday pay

Flexibility with 5.44% Personal Budget (individual choice to buy up to 33 days paid holiday per year or end of year bonus)

Free physiotherapy massage every three weeks

For more information, please contact:

Laura Roest, Head Library and Information Centre

Telephone +31-20 554 0 164

Send your application before 15 January 2010 to:

Liz Verheul, HR Coordinator. Email: recruitment@ibfd.org

7 Visiting fellowships

Ernst Mach Grants - soon open for 2011/12 applications

Dear Colleague,

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, 1975).) 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 2011 as the closing date for applications is 1st of March 2011 (for research periods within the academic year 2011/12)

If you are interested we would need following information (by email):

- 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 2011/12 (i.e. between October 1, 2011, and September 30, 2012)

We are looking forward to receiving your applications by email to renee.pestuka@wu-wien.ac.at

Please see

http://www.oead.at/welcome_to_austria/grants_scholarships/international_cooperation_mobility_grants_scholarships/ernst_mach_grant/EN/ for additional information.

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck

8 Tax, accounting, economics and law related meetings

Local

Atax Thought Leadership Seminar series: 17 February 2011, 6:30 pm, G02, Law Building, University of New South Wales. Judith Freedman, KPMG Professor of Taxation Law, Worcester College, Oxford University on "Recent experience has shown that tax reform is an important but also a politically dangerous activity. Is it possible to find an approach to tax policy making that takes account of expert opinion and political realities but also provides for informed public debate and input? Would such an approach result in a coherent and practical tax system?" <<http://www.atax.unsw.edu.au>>

Atax GST's coming of age: GST for a brave new world conference, 13-15 April 2011, Outrigger, Little Hastings St, Noosa, Queensland. Contact Christine Brooks (christine.brooks@unsw.edu.au) or Michael Walpole (m.walpole@unsw.edu.au)

The 23rd Annual Conference of the Australasian Tax Teachers Association Conference 2011, co-hosted by the Melbourne Law School and the Monash University Taxation Law and Policy Research Institute, will be held at the Melbourne Law School over 19-21 January 2011. The Conference theme will be "Tax - it's more than numbers". The conference website is: <http://www.atta.law.unimelb.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>

Call the National Events team on 1300 733 842 for more details.

26th National Convention, 2 - 4 March 2011, Brisbane

Key note speakers and program highlights include:

David Bloom QC discussing transfer pricing from a legal perspective

Professor Graeme Cooper exploring theories of modern tax reformers

Tony Slater QC examining the world of trusts post-Bamford

The Inspector General of Tax, Ali Noroozi, reviewing Australia's evolving tax administration system

A range of accommodation is offered to delegates, including the five star Treasury Heritage Hotel, the four star Rydges Hotel, Oaks Apartments and the three star Hotel Ibis.

Flexible ticketing options are available to suit your circumstances. Delegates can choose to attend the entire convention, a single day or a particular session, while firms can purchase an Employer Ticket which can be shared amongst multiple attendees.

Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Overseas

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

Atax and the Tax Academy of Singapore Transfer pricing training program, 7-11 March 2011, Revenue House, Singapore, Registrations closes on 14 January 2011

Canadian Tax Foundation Event schedule 2010 <http://www.ctf.ca/profDev/schedule1.asp>

Institute for Fiscal Studies Conferences and seminars

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

On Tuesday August 31, 2010, our new LL.M. programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

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 2010 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

Permanent Establishment Workshop; Level: Advanced; Date: 24-25 March 2011; Location: Singapore; Price: \$ 950
Principles of International Taxation Rabat, Morocco 11 - 13 April 2011
Indian Corporate Taxation Singapore 21 - 22 March 2011

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>
11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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>

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>

International events and law conferences

<http://internationaleventsandlawconferences.yolasite.comlawlaw>

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

Australian Tax Treaties, 23 December 2010. Australian tax treaties table detailing treaty information, country, status, withholding tax rate limits and Australian domestic implementation. <http://www.treasury.gov.au/contentitem.asp?NavId=052&ContentID=625>

Datt, Kalmen; Tran-Nam, Binh & Bain, Kathrin (ed) *International tax administration: building bridges*, North Ryde, NSW, CCH Australia, 2010

Passant, John on Anstis 'Creating tax rules to help everyone' *The Canberra Times* Tuesday 16 November 2010, Opinion p 9.

Passant, John 'Political economy, the MRRT and a carbon tax' submission No 10 to the Senate Select Committee of the *Scrutiny of New Taxes Inquiry into a new mining tax*, available through http://www.aph.gov.au/senate/committee/scrutinynewtaxes_ctte/national_mining_taxes/submissions.htm

O'Sullivan, Bernie *Estate & business succession planning: a practical and strategic guide for accountants, financial planners and lawyers*, 3rd ed, Sydney, Taxation Institute of Australia, 2010

Policy Transition Group Report to the Australian Government: *New Resource Taxation & Policy Transition Group Report to the Australian Government: Minerals and Petroleum Exploration*, 21 December 2010
http://www.futuretax.gov.au/pages/resourcetax_PTG_reports.aspx

Overseas

Asia-Pacific Tax Bulletin Number 6 - 2010

Transfer Pricing Disputes and Their Causes - Caroline Silberztein

China - Taxation of Inward Investment – Treaty Shopping, Taxation of Capital Gains, and Dividends: Innovative Solutions to an Old Problem - **David Dunbar**

India - Taxation of Management Fees - Tarunkumar G Singhal and Anil D Doshi

India - Supreme Court Decision on Withholding Tax Obligations - Sanjay Sanghvi and Shabnam Shaikh

International Tax Disputes – The New Zealand Experience - **Carmel Peters**
New Zealand - Beware of New Tax Depreciation Impacts - Stephen Conder
Reports on the following: Australia, China, China/Macau, China/Singapore, China/Taiwan,
Hong Kong, Indonesia, Japan, Malaysia, New Zealand, South Korea.

European Taxation Number 1 - 2011

Luxembourg Investment Funds: A Status Report - Jean Schaffner and Jacques Wantz
Germany/Malta - German CFC Legislation 2011: New Anti-Avoidance Provisions and Tax
Planning Opportunities - Thomas Kollruss

European Union - The VAT Exemption for Insurance-Related Services of Brokers and
Agents: the Case of the “Call Centre” - Bruno Filipe Covas Carvalho, Marie Lamensch and
Servaas van Thiel

Commission; Commission Actions; Court of Justice - Laura Pakarinen

Recent Developments on the Deductibility of Foreign Permanent Establishment Losses in
Germany - Andreas Perdelwitz

The 2010 Leiden Alumni Seminar: Case Law on Treaty

Italy - New Regulation Provides Clarification Regarding the Tightened CFC and Anti-Tax
Haven Rules - Giuseppe Campolo

Heidenbauer, Sabine & Stürzlinger, Birgit *The EU's external dimension in direct tax matters*,
Vienna, Linde, 2010 ISBN 9783707317749). Order form www.wu.ac.at/taxlaw

Helminen, Marjaana *International tax law concept of dividend*, Alphen aan den Rijn, The
Netherlands, Kluwer Law, 2010

Mete, P; C. **Dick, Caroline** & Moerman, LC 'Creating institutional meaning: accounting and
taxation law perspectives of carbon permits' (2010) 21 (7) *Critical Perspectives on
Accounting* 619-630.

(2010) 63/4, Part 2 *National Tax Journal*

Introduction: Special Issue on Mobility and Taxes - William F Fox and Therese J. McGuire
Location, (Real) Location, (Tax) Location: An Essay on Mobility's Place in Optimal Taxation
- Joel Slemrod

Capital Mobility and Capital Tax Competition - George R Zodrow

State Corporation Income Taxation: An Economic Perspective on Nexus - David E Wildasin
Misalignment of Substantive and Enforcement Tax Jurisdiction in a Mobile Economy: Causes
and Strategies for Realignment - John A Swain

Base Mobility and State Personal Income Taxes - Donald Bruce, William F Fox, and Zhou
Yang

Can Lower Tax Rates be Bought? Business Rent-Seeking and Tax Competition Among U.S.
States - Robert S Chirinko and Daniel J Wilson

The Effects of State Tax Structure on Business Organizational Form - LeAnn Luna and
Matthew N Murray

Mobility and Fiscal Imbalance - Robin Boadway and Jean-François Tremblay

Mobility, Competition, and the Distributional Effects of Tax Evasion - James Alm and
Edward B Sennoga

Inconsistent Transfer Prices and the Location of Mobile Capital - Anja De Waegenaere and
Richard Sansing

Barriers to Mobility: The Lockout Effect of US Taxation of Worldwide Corporate Profits -
John R Graham, Michelle Hanlon, and Terry Shevlin

Formula Apportionment: Is it Better than the Current System and Are There Better
Alternatives? Rosanne Altshuler and Harry Grubert

(2010) 63/4 Part 1 *National Tax Journal*

Corporate Tax Policy for the 21st Century - Peter R Merrill

Testing Behavioral Public Economics Theories in the Laboratory - James Alm
Will Health Insurance Mandates Increase Coverage? Synthesizing Perspectives from Health, Tax, and Behavioral Economics - David Auerbach, Janet Holtzblatt, Paul Jacobs, Alexandra Minicozzi, Pamela Moomau, and Chapin White
(Mis-)Using the Tax System to Subsidize Health Spending - Joseph R Antos
The Impact of Repealing the Exclusion for Employer-Sponsored Insurance - Robert Gillette, Gillian Hunter, Ithai Z Lurie, Jonathan Siegel, and Gerald Silverstein
Rethinking Foreign Tax Creditability - Daniel N Shaviro
Do Strong Fences Make Strong Neighbors? Mihir A. Desai and Dhammika Dharmapala
Should Tax Policy Target Multinational Firm Headquarters? Kimberly A Clausing
Simplicity: Considerations in Designing a Unified Child Credit - Elaine Maag
Taxation and the Financial Sector - Douglas A Shackelford, Daniel N. Shaviro, and Joel Slemrod
Institutions and Fiscal Sustainability - Shanna Rose

(2010) 63/4 *Tax Law Review*

The corporate income tax and the competitiveness of US industries - Michael S Knoll
Of coase, Calabresi, and optimal tax liability - Kyle D Logue and Joel Slemrod
A critical look at the economic argument for taxing only labor income - Chris William Sanchirico
Rich states, poor states: assessing the design and effect of a US fiscal equalization regime - Kirk J Stark

In print and online

During December 2010 the International Bureau of Fiscal Documentation announced the following book titles were launched online:

- Tax Polymath - A life in international taxation (available online; print version expected January 2011)
- Tax Treaties: Building Bridges between Law and Economics (available in print and online)

10 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Passant, John

"Former assistant commissioner of taxation and University of Canberra law lecturer John Passant said the ATO's persistence in battling Symone Anstis through the legal system for a \$920 deduction would now cost the Commonwealth many millions a year in tax.' Phillip Thomson 'Tax victory a textbook case of determination' *The Canberra Times* Friday 12 November 2010 page 1 and 4.

Radio interview 9 December 2010, Melbourne radio station 3 CR on the politics of taxation. Interview with the Wire (current affairs on community radio

<http://www.thewire.org.au/default.aspx>) on the Anstis decision Friday 12 November 2010

Interview with Channel 7 national news on the ACC dropping charges against Paul Hogan

Here is a link: <http://au.news.yahoo.com/a/-/latest/8374037/acc-drops-paul-hogan-tax-investigation/>

Peacock, Christine

Nair, Sonia 'Online GST battle gains momentum' *Jeweller* December 07, 2010
<http://www.jewellermagazine.com/Article.aspx?id=1304&h=Online-GST-battle-gains-momentum>
05/01/11- Discussion regarding charging GST on imports, ABC North Queensland with Peter La Page

11 Quotable quotes

"Questions for the tax summit
Who wants a bank super profits tax discussed at the tax summit?
Coalition voters 77%
Labor voters 83%
Green voters 87%
Total 81%
Source: *Australia Institute, November survey*, 1294 respondents

Source: *Sydney Morning Herald* 15 December 2010 p 10

"Politicians, however, believe all society's problems can be solved by legislation. Therefore they pass confrontational, complex, inflexible privacy laws that do not keep up to date, rarely anticipate the problem, and often run roughshod over established, commonsense practices, causing more problems than they solve."

Source: "The Question. Is personal privacy a lost cause? The activist Bill Orme, *Sydney Morning Herald News Review* 11-12 December 2010 p 12

"Everyone curses the tax man, but Romanian witches angry about having to pay up for the first time are planning to use cat excrement and dead dogs to cast spells on the president and government.

Also among Romania's newest taxpayers are fortune tellers - but they probably should have seen it coming.

....

Not every witch is threatening fire and brimstone.

"This law is very good," said Mihaela Minca. "It means that our magic gifts are recognised and I can open my own practice."

Source: Mutler, Alison 'Curses! Romania's witches forced to pay income tax', AP, 6 January 2011, <http://www.news.com.au/breaking-news/curses-romaniyas-witches-forced-to-pay-income-tax/story-e6frfku0-1225982818235>

“The federalism policy rested on the principle that those levels of government responsible for spending money should also be responsible for raising the taxes. Commonwealth, state and local taxes were to be separately identified on one tax assessment so citizens could see the amount levied for each government, and hold them accountable. The Australian Financial Review commented in an editorial on 25 September 1975 that this would be the most significant move in the area of federal-state legislation since taxing powers were taken from the states during World War II and never returned. Fraser saw this as a key way of decentralising power. The Fraser government passed the relevant legislation, but it was stillborn. No state picked up the opportunity – and responsibility – that it offered. Fraser says today. ‘I still think it’s a good idea’.

Source: Fraser, Malcolm & Simons, Margaret *Malcolm Fraser: the political memoirs*, Carlton, Vic, Miegunyah Press, 2010 p 278

“‘Advance Australia Fair’ won, but wasn’t officially declared as the Australian national anthem until 1984. Fraser still wishes it was ‘Waltzing Matilda’. ‘It’s the tune everyone associates with Australia. People say the words are inappropriate, and I say, “Well, what about the Marsellaise? The words of that are hardly appropriate either”. And I thought and still believe that ‘Advance Australia Fair’ is un-emotive. And the second verse! “Girt by sea.” Why should we have language in our national anthem that nobody in their entire lives would ever use?’”

Source: Fraser, Malcolm & Simons, Margaret *Malcolm Fraser: the political memoirs*, Carlton, Vic, Miegunyah Press, 2010 pp 334-35

“It’s good for the organisation to have new leadership,” he says. “Nobody has the only way to do things or the absolutely 100 per cent right way, so I think you’ve really got to have new minds come to these issues.” (Quoting outgoing vice-chancellor Robert Stable, Bond University)

Source: Langfield, Penny ‘Bond finds size really does matter’ *Weekend Australian Education Weekend Professional* 8-9 January 2011 p 3

ATTA News February 2011

<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 colleagues,

It was a great honour to be nominated and then elected to the presidency of ATTA at our AGM last month. Thank you for the trust. I must say the task has got bigger than it was when I was an ATTA Vice President some 10 years ago, I commend those who have gone before me, particularly our outgoing President Dale Pinto, on the way that ATTA and the role it plays in our professional lives has grown.

The AGM has left us with a few things to attend to – see the minutes later in this newsletter. One of them is to remind members about nominations for the Hill ATTA Medal. Another is to remind those who had to leave the Conference before the presentation by the Tax Practitioners Board to familiarise yourselves with the educational requirements it has set. I expect some aspects of those may be a challenge to some universities. Details are available at http://www.tpb.gov.au/TPB/board/Proposed_guidelines/TPB/TheBoard/Proposed_Guidelines.aspx.

Also arising from discussions at the AGM I am writing to Prof Chris Arup of Monash University to express this organisation's support for the continued publication of the Journal of Australian Taxation (JAT) and making him aware of the 3 expressions of interest (that we know of) to take it over. There seems to be consensus that we as an organisation would like this "B" ranked journal to continue in existence.

No doubt you, like me and my work mates, are gearing up for the start of the first term and a fresh batch of students keen (mostly) to learn about tax. You will also have noticed a myriad of consultation announcements such as: “Reform of the foreign source income deferral rules”; “Designing a Tax System Advisory Board”; and “Improving the operation of the anti-avoidance provisions in the income tax law” (the latter closed 18th Feb). In light of these, after a somewhat slow time in tax immediately after the last federal election, it seems that the pace in tax is quickening once more.

Your ATTA Executive wishes you a great start to what looks to be a busy year.

Michael Walpole

2 23rd Australasian Tax Teachers Association Conference

The 23rd Australasian Tax Teachers Association conference was co-hosted by the Centre for Tax Law and Policy (Monash University) and by Melbourne Law School. The conference ran over 19-21 January 2011 inclusive.

Many contributed to making this conference happen. Justice Tony Pagone went to considerable lengths in securing the venue for the welcoming cocktails – held in the wonderful library of the Supreme Court of Victoria. Justice Pagone also delivered a memorable after dinner speech which no doubt will be an authoritative source of humour for lecturers. Our patron, Gordon Cooper, attended all of the PhD paper presentations in deciding the recipient of the Patron’s prize and also delivered a memorable plenary address. As many of you know, Tessa Dermody went well beyond the call of duty in ensuring that the conference ran smoothly.

Special thanks are also due to our plenary speakers. Michael D’Ascenzo hoped for, and achieved, an interactive discussion of a vision for a community’s active ownership of its taxation system. The discussion was such that one felt that we could have devoted half a day to this important subject - there is rich material to be tilled at future conferences. As a striking counterpoint, Professor Neil Buchanan offered a realistic appraisal of the difficulties of achieving tax reform in the United States of America. Justice Michelle Gordon delivered a thoughtful, and thought provoking, paper upon the need for ‘rounded’ tax professionals capable of reaching beyond an application of taxation law to the circumstances of a person. Thanks are also due to conference paper judges (Michael Walpole, Miranda Stewart, Rick Krever and Andy Halkyard), session chairpersons, paper presenters, participants and the many behind the scenes people who contributed to making this conference.

There were eighteen postgraduate student presentations on the first day – continuing the development of this aspect of the conference that emerged at the 2010 conference. This is a wonderful development as it reflects the strength of postgraduate research in taxation law being undertaken primarily in Australia. In addition to the plenary sessions, over the latter two days of the conference fifty papers were delivered upon a many aspects of taxation. In the course of preparing the program I felt that it was an unavoidable pity that conference attendees would have to choose between so many wonderful papers delivered across four concurrent streams.

Conference prizes were awarded to:

John Bevacqua – Best paper

Richard Simmons – Best teaching paper

Martha Smart – PhD presentation (tax administration stream)

Caroline Dick – PhD presentation (general tax stream)
Victoria Roberts – Patron’s prize for a PhD presenter

The conference organisers would like to thank all of the conference sponsors – without them the conference would be a much more Spartan affair. We owe thanks to CCH Australia (principal sponsor) and also to CPA Australia, Thomson Reuters, Lexis Nexis and the Taxation Institute of Australia.

It truly was a pleasure to be a part of such a wonderful cooperative effort which typifies the spirit of ATTA. As one “independent” observer commented, ‘you really seem to have a wonderful vibe happening with your group’.

Mark Burton, on behalf of the conference organising committee.

3 JATTA

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers’ Association* (JATTA) is Friday 29 April 2011.

JATTA welcomes submission from authors of the 2011 ATTA conference papers as well as others. In addition to papers on the theme of this year’s conference: Tax, it’s more than numbers, all papers related to taxation will be considered, subject to the normal process of refereeing.

All submissions should be made by email to Mark Burton at markburton@unimelb.edu.au

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: www.mulr.law.unimelb.edu.au/go/AGLC3

4 Australasian Tax Teacher’s Association AGM minutes

Minutes of Annual General Meeting, 21 January 2011
Venue: Melbourne University Law School Room G08, 2:30pm

Present: The president (Professor Dale Pinto) and 54 members
Apologies: Colin Fong, David Smith, Margaret McKerchar, Les Nethercott, Tom Delany.

Confirmation of minutes of previous meeting:
The minutes of the previous AGM held at the University of Canterbury, NZ on 21 January 2010 were confirmed (Proposed Smith, seconded Sawyer).

Matters arising:

Almost all such matters have been actioned or are dealt with in subsequent items. The president noted that (1) CCH had met the total cost of publishing for the Doctoral series in 2010 but that the extent of continuing support was under negotiation, (2) Professors Neil Brooks and John Prebble had accepted invitations to join the editorial board of JATTA, (3) the Hill Medal had been advertised and two awards made as announced last night at the conference dinner, (4) the Journal rankings issue had been dealt with by the task force, (5) the executive was yet to complete updating of the constitution and loading it on to the ATTA web site.

President's Report:

It is a great honour and privilege to be President of ATTA and 2010 was the final year of my two-year term in that role. I have found being President an incredibly rewarding and enjoyable experience and I look forward to welcoming our new President for the coming two years during the course of this AGM.

The 2011 conference – the 23rd for ATTA – was generously hosted by the Melbourne Law School in conjunction with Monash University's Taxation Law and Policy Institute. The organising committee consisting of Mark Burton, Ann O'Connell and Rick Krever have done a sterling job in co-ordinating this year's conference so efficiently. The committee received tremendous support from Tessa Dermody as well as the many other Faculty staff who have assisted with the administration of what has been an excellent conference, with 18 PhD presentations in two streams in a full PhD workshop day on Wednesday and some 50 papers in addition to plenary sessions being presented as part of the main conference to just over 100 delegates who registered for the conference.

Thank you to our keynote and plenary speakers:

- The Honourable Justice Michelle Gordon, Federal Court of Australia
- The Australian Commissioner of Taxation, Michael D'Ascenzo
- Our Patron, Gordon Cooper
- The Honourable Justice Tony Pagone who was our after dinner speaker on Thursday evening. I should also mention that we were fortunate to have had our welcome reception at the Supreme Court Library through the kind efforts of Justice Pagone
- Professor Neil Buchanan, George Washington University Law School who unfortunately took ill and could not be with us last year so I am delighted that Neil was able to join us at this year's conference
- The Australian Inspector-General of Taxation, Ali Noroozi; and
- The Acting Chair of the Tax Practitioner's Board, Chris Doogan.

I also would like to formally record and publicly acknowledge and thank our Patron Gordon Cooper for all that he does for and on behalf of ATTA throughout the year and at the conference each year.

Thanks also to our conference/event and prize sponsors:

- * CCH Australia, our principal sponsor for this year's conference
- * Thomson Reuters and Thomson Reuters NZ
- * The Taxation Institute of Australia
- * Lexis Nexis
- * CPA Australia
- * Monash University's Taxation Law and Policy Institute and in particular Rick Krever; and
- * Our Patron, Gordon Cooper, for his generous sponsorship of the Patron's prize

ATTA is privileged to have such generous sponsors and without their support ATTA could not put on the high quality conference that it does every year.

Next I would like to thank Colin Fong for all his hard work in producing the ATTA Newsletter. Unfortunately Colin could not be with us at this year's conference. Please continue to supply information to Colin for inclusion in the Newsletter. Also, please check your details on the website and if there are any changes please let Colin know.

Next I would like to thanks Colin Fong for all his hard work in producing the ATTA Newsletter. Unfortunately Colin could not be with us at this year's conference. Please continue to supply information to Colin for inclusion in the Newsletter. Also, please check your details on the website and if there are any changes please let Colin know.

Thank you also to the Editorial Board of JATTA – Margaret McKerchar, Adrian Sawyer, Natalie Stoianoff, Miranda Stewart, Andrew Smith, Kerrie Sadiq and Paul Kenny. I am delighted to report that the Editorial Board of JATTA was expanded during 2010 to include Professors John Prebble and Neil Brooks who both accepted our invitation to join JATTA's Editorial Board. Thanks are also due to Margaret McKerchar, Kathrin Bain and Atax for kindly hosting and updating the website for ATTA and JATTA.

Last year saw the launch of the CCH and ATTA Doctoral series at the Doctoral workshop with Lisa Marriott being the inaugural author published in this series. This year Brett Freudenberg will be published in the second issue of this series and I would like to thank CCH for their continued support for this initiative and in particular I would like to highlight our appreciation for the active involvement of its managing editor, Jonathan Mendel. Thanks are also due to the Doctoral Series Editorial Board, which includes Chris Evans and Rick Krever.

I would also like to thank the ATTA Executive for all their hard work and support throughout the year. Our Vice-Presidents Helen Hodgson, Ranjana Gupta and Mark Burton; our Secretary/Treasurer Colin Fong and the Assistant Treasurer Philip Burgess.

Finally I thank all members of ATTA for making it such a wonderful and supportive association. We continue to grow both in terms of numbers and in stature with new initiatives like JATTA and now the CCH and ATTA Doctoral Series.

Treasurer's Report:

The assistant treasurer Philip Burgess spoke in the absence of the treasurer, Colin Fong. The profit and loss account for 2009-10 showed a net loss of \$2152 which included income tax paid relating to prior years of \$819. This was partly due to a reduction in interest earned from \$2636 to \$1749. Accumulated funds as at 30 June 2010 stood at \$50,022. Since balance date \$10,172 had been received as the surplus from the 2010 conference, while \$5,140 had been incurred on the production of JATTA. The ATO does not recognise ATTA as tax- exempt body and the policy of the executive is therefore to budget for activities on a break-even basis. The accounts for 2009-10 have not yet been audited owing to Jim Sloman no longer being available. A replacement is now being sought.

Secretary's Report (read by the president):

In the past year we have added about 23 new ATTA members from the previous conference and about another 50 names to the mailing list to receive ATTA News. Presently the ATTA News is emailed to 381 recipients. After the Melbourne conference I expect the figure will possibly be in excess of 400.

There is a steady amount of email correspondence from both ATTA members and people interested in receiving the ATTA News. The most regular question I receive from non members is how to become a member of ATTA. When the ATTA News is emailed, I often get emails which bounce back, which often means people have moved without letting me

know. I get contributions from ATTA members regarding media appearances, but rarely get references to people's publications. Perhaps this could be improved in 2011.

Readers need to update the annual Australian & New Zealand tax and related PhD and SJD theses completed and in progress, which appears in the ATTA News. People regularly change topics, supervisors etc. Members also need to check the ATTA website to update their profiles.

ATTA Executive:

The president noted that he had completed his two year term and would be stepping down from the Executive following this meeting. He will continue as editor in chief of JATTA. Mark Burton had also completed his two year term as a vice-president and was also standing down. The president recorded his thanks to Mark for all his efforts not only in relation to the conference but while he was on the executive. Other members of the executive had indicated that they intended to continue for a further two years.

Nominations were then called

President: Michael Walpole (Evans/Krever)

There being no further nominations, Michael Walpole was declared elected.

Executive member (vice president): Brett Freudenberg (Sadiq/Burgess)

There being no further nominations Brett Freudenberg was declared elected.

The executive now consists of president, Michael Walpole (ATAX); vice presidents Helen Hodgson (ATAX), Brett Freudenberg(Griffith), Rajana Gupta (Auckland University of Technology); Secretary/Treasurer Colin Fong (UNSW); Assistant Treasurer Philip Burgess (UNSW).

There were no known changes to state representatives but a list would be published in the next ATTA newsletter.

Hill ATTA Medal

The executive remained of the view that the medal should not necessarily be awarded every year but that nominations for 2011 would be called for. Nominators should include a paragraph in support of the application for consideration by the executive. Nominations are to be forwarded to the president of ATTA by 30 June 2011.

ATTA doctoral series; the president congratulated Brett Freudenberg on his inclusion in the series for publication in 2011.

Use of ATTA Funds

The following resolutions from the executive were put to the meeting by the President

1. This meeting reaffirms that ATTA reserves will be available to subsidise institutions who host ATTA conferences in the event they sustained a loss.
2. To modify the guidelines for the conference to recognise that universities now frequently levy rent and administrative support charges which need to be budgeted for.
3. The meeting confirms ATTA's support of the CCH ATTA Doctoral series printing costs up to \$5000 pa (the expected cost in 2011 is in the region of \$3000).

Considerable discussion ensued. Mentioned were the need to subsidise smaller schools, the use of professional conference organisers in smaller places, possible higher fees for senior academics, the desirability of keeping the conference fee to about \$400 and the need to allow for inflation.

The resolutions were passed nem con.

JATTA

The president thanked Fiona Martin and John Taylor for their fantastic job in getting out the 2010 edition of JATTA. 8 papers were accepted and finalised from the field of 14 submitted. He had been told that many leading academics from Australia and overseas had acted as referees. Fiona Martin added that in future years some editorial assistance could be outsourced. The president noted that the production costs of JATTA were met from the conference budget each year.

2013 conference:

Professor Craig Elliffe on behalf of the University of Auckland offered to host the 2013 conference, an offer which was gratefully accepted.

Journal of Australian Taxation

Rick Krever reported that this journal, ranked “B” in the ERA rankings, had, owing to some unfortunate internal politics, not appeared for the last two years, despite a substantial number of articles submitted to it for publication and the continuing collection of subscriptions. Its ranking as a “B” journal should not be wasted. He suggested either that ATTA take it over and merge it with JATTA or JATTA take up the pending papers.

After discussion the president invited Rick Krever to submit a proposal detailing various options for consideration of the JATTA Editorial Board who would then make a recommendation to the ATTA Executive for their consideration.

Tax Practitioners Board

The president reported that he had received (on Christmas Eve) a letter from the Board regarding the education requirements for tax and BAS agents that the Board has developed. These will be discussed at the session immediately after the AGM. For those who will be unable to attend the latter, the central features of it will be included in the ATTA newsletter.

Matron:

The president announced that the executive had recommended to the AGM that the position of Matron be created and that Cynthia Coleman be invited to occupy this position on a similar basis to that of the Patron. The meeting accepted this recommendation by acclamation. In accepting Cynthia spoke of the need for senior ATTA members such as herself to make contact with the young members and make them feel welcome.

IFA prize:

Michael Dirkis noted that the prize, a trip to the IFA conference for a PhD student required more publicity – there were only two candidates in 2011. The closing date is in October for 2013.

Queensland Tax Researchers' Symposium

Brett Freudenberg extended an invitation to all ATTA members to consider submitting an abstract for the upcoming Queensland Tax Researchers' Symposium in July. To attend you need not be from Qld - is open to all interested members.

The meeting closed with a presentation on the 2012 Sydney conference by Michael Dirkis at 3:30pm.

5 Arrivals, departures and honours

Congratulations to **David Dunbar**, formerly Associate Professor, Victoria University of Wellington, who moved to the Inland Revenue Department in Wellington at the end of 2010. His new position is the Senior Advisor in the recently established National Technical Training and Development Unit which is part of the NZ Inland Revenue Department. This role involves preparing and presenting courses to the IRD senior investigators and solicitors on current issues and problems facing the NZ IRD.

Antony Ting was recently promoted to Senior Lecturer, Discipline of Business Law, University of Sydney Business School. Congratulations to **Antony Ting** who was chosen by the adjudication panel as the winner of the Graham Hill IFA Prize for 2010. As the winner of this prize, Antony will participate in the IFA Congress and Poster Program in Paris, 11-16 September, 2011. We look forward to hearing your report following the conference Antony.

John Passant is the inaugural staff editor of the student edited *Canberra Law Review*. The Canberra Law Review is a peer-reviewed law journal published by the Faculty of Law of the University of Canberra. In December 2010 the CLR was re-launched as an electronic journal that publishes original scholarly articles, commentaries, notes, book reviews and other items of interest to the legal scholarly and professional community on any aspect of law. The December issue can be found at: <http://www.canberra.edu.au/faculties/law/canberra-law-review>

6 Call for papers

Monday 4 April 2011

Islamic Finance Symposium: Australia's opportunities and challenges

Griffith University will host the Islamic Finance Symposium on Monday, 4 April 2011. The Islamic Finance Symposium aims to bring together industry, academics and politicians to discuss the emergence of Islamic banking and finance in global financial markets and efforts by governments (through regulatory and tax initiatives) to facilitate it. While registration is free numbers are limited and attendees will need to register by Monday 14 March 2011. Note it is possible to attend without presenting a paper. For further information see: <http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/departments-accounting-finance-economics/news-and-events/islamic-finance-symposium>

Dear Colleague,

This year the Institute for Austrian and International Tax Law is planning to organize a conference on "**Tax rules in non-tax agreements**". The conference will be held from July 7 to 9, 2011, 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, 2011. 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.

Please apply for writing a national report by February 28, at the latest. Our application form is attached to this email. Should you need travel/accommodation costs support please fill in the respective paragraph on our form. The selection of national reporters will take place in the course of March.

Many thanks in advance and kind regards,
Michael Lang/Josef Schuch/Claus Staringer/Pasquale Pistone/Alfred Storck

Queensland Tax Research Symposium

Griffith University will host the second Queensland Tax Researchers' Symposium on Friday, 1 July 2011. This symposium brings together tax academics and research higher degree students to discuss and present their current research interests. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 29 April 2011 (500 words). Note it is possible for tax academics to attend without presenting a paper. For further information see:
<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/queensland-tax-researchers-symposium>

The Post-GFC Debate Teaching Symposium

1st call for papers
Abstract due: 15 March 2011

Griffith Business School's Finance and Financial Planning Discipline is hosting a Teaching Symposium on 18 July 2011 at the Griffith University's South Bank campus. The theme of the symposium is as captioned above; for your kind perusal, more details on the symposium can be found on the conference website. Among others, the symposium lays an important basis for initiating changes, if any, to the finance curricula, which has come under a lot of criticism, especially post-GFC.

We are writing to kindly invite you to consider submitting a paper relating to any of the sub-themes of the symposium. All papers submitted will be independently reviewed by a panel of reviewers and selected presenters advised accordingly. The symposium speakers, attendees and guests are expected to include academics, practitioners and students. We look forward to an abstract (1000 words) from you soon.

Parmendra Sharma Eduardo Roca
(Chair, L&T Committee, FFP) (Professor of Finance)
Symposium convenors
<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/the-post-gfc-debate-teaching-symposium>

Call for Papers on Taxation Law for the 2011 SLS Annual Conference at Cambridge

1 Feb 2011

Dear Colleagues

I'm writing to invite papers for the Taxation Law section of this year's Society of Legal Scholars annual conference. The 2011 conference will take place at the University of Cambridge from Monday 5 September to Thursday 8 September. Further information is available at: <http://www.legalscholars.ac.uk>

The Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. I'd be grateful if those interested in giving a paper could contact me, by March 4th, 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 'Law in Politics, Politics in Law'. 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. Those presenting papers will be expected to provide an abstract of their paper in August for the paper bank. 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, please could you also mention that to help in timetabling the sessions of our meeting.

Dr Glen Loutzenhiser
SLS Subject Convenor, Taxation Law

Dr Glen Loutzenhiser
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Oxford OX2 6LE
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12th Global Conference on Environmental Taxation

"Market Instruments & Sustainable Economy" Madrid (Spain) October 20-21, 2011

1. Presentation

Since 2000, the GCET is being held every year as an international meeting of specialists and a forum for the exchange of ideas and research findings, derived from the scientific analysis and the implementation of taxes and other market instruments aiming to protect the environment and foster sustainability.

As in previous GCET editions, the 12th GCET aims to be the right international framework to share and expand knowledge, experiences and points of view among participants from diverse countries, experts on different scientific fields – such as economics, accounting, environmental management, law and public administration – all working on an increasingly important subject in today's dynamic society.

The 12th GCET key theme is: Market Instruments and Sustainable Economy. This broad framework encompasses quite diverse issues and perspectives within the current scientific

research. To maximize the benefit from all contributions that main theme has been divided into five topics:

1. Sustainable Urban Mobility and Transport.
2. International Sustainability and Human Security.
3. Market Instruments to Foster Sustainable Technology and Renewable Energy.
4. Industrial Transformation “pro-Sustainability” in the context of Economic Crisis.
5. Emission Trading Schemes and Environmental Tax Reform to Sustainable Economy.

2. Communication Guidelines

Papers and abstracts to be presented at the Conference should be unpublished and address one of the aforementioned thematic areas

2.1. Format and style of papers and abstracts

- a. Texts: to be presented in Times New Roman (TNR) of 11 pt., double space; paragraph division of 6 pt., left alignment.
- b. Document title: to be presented in TNR of 12 pt., centred, bold and capital letters.
- c. Authors: the name of the author or co-authors should be placed below the title in TNR of 11 pt., bold and centred.
- d. Sections: to be numbered in increasing order and their corresponding titles in TNR of 12 pt., and bold. Within each section, the titles of the subsections must be in TNR of 12 pt.
- e. Page Numbers: with the exception of the cover page, all pages should be numbered on the right bottom
- f. References: To be placed at the end and ordered by number.

Call for papers

2.2. Dead line, text dimensions and other conditions:

- a. Abstract: the body of the text should not exceed 350 words. Charts, tables, references and quotations are not accepted.

It should be submitted through the web site by March, 1, 2011.

The authors will be notified whether their abstracts have been accepted or not by March, 15, 2011.

- b. Full article: it should not exceed 20 pages (including charts, tables, references and quotations).

For the accepted abstracts, the full article will have to be submitted by August, 15, 2011.

To submit the papers, authors are required to have completed their registration (one at least one of the authors, if they are several) and they should have already received the confirmation by email.

2.3. Oral Presentations

Presentations will be in English; the dead line for their submission is October, 15, 2011.

Only Power Point projectors – no other audiovisual equipment systems -, will be available for this purpose.

3. Key Dates

02.28.2011 Dead line for early Registration Fee

03.30.2011 Dead line for intermediate Registration Fee

04.30.2011 Dead line extended for abstract submission

05.15.2011 Dead line for abstract acceptance

08.15.2011 Dead line for full paper submission

10.15.2011 Dead line for Power Point presentation submission

4. For further information:

Please, visit the Conference website: <http://www.iucauned-GCET12.es>

For inquiries and comments: please send an e-mail to the Conference Secretariat: gcet@seatra.es

7 New Zealand developments

New Zealand news

The New Year is off to a slow start from a tax perspective in New Zealand. Thus, there is little in the way of significant change to report this month. We have a few minor changes, such as the extension of the redundancy tax credit. The redundancy tax credit is available to those who receive a redundancy payment and is payable at 6 cents in the dollar up to \$3,600. The redundancy tax credit was due to cease on 1st October 2010, at the time that lower personal tax rates were introduced. However, the tax credit is now extended to 31 March 2011 – primarily as a result of the Christchurch earthquake.

Payroll giving was implemented a year ago (January 2010), which has seen a marked increase in this form of donation in recent months. Nearly \$900,000 was donated via this mechanism in 2010, with immediate tax credits received when donations were made to an approved donee organization. The tax credit for payroll donations is 33.33 cents for each dollar donated, with the tax credit deducted from an employee's gross PAYE.

Lisa Marriott

8 Fellowships and scholarships

Australian European University Institute Fellowships (history, law, economics, and social and political sciences) for research at the European University Institute, Florence

- Two three-month Postgraduate Fellowships (EUI fees and a one-off payment of \$7,000) for the period September-December 2011. Closing date 15 March 2011.
- One six-month Postdoctoral Fellowship (EUI fees and a one-off payment of \$12,000) for the period January-June 2012. Closing date 15 March 2011.
- One Visiting Scholar (EUI fees only), tenure of one month, to be taken, by arrangement, in the period 9 January-30 June 2012. Closing date 15 March 2011.

Open to postgraduates, early career and established researchers currently undertaking research in history, law, economics, and social and political sciences who are able to identify a direct benefit for their research from a period of residence at the EUI. The Postgraduate applicants must be at an advanced stage of their research, and the Postdoctoral Fellowship is available to those who have graduated with a PhD qualification within the last five years.

Further information: <http://www.delaus.ec.europa.eu/studyineurope/AEUIFAI.htm>

For more information on the European University Institute itself, go to <http://www.eui.eu>;

Inquiries to Peter.Howard@monash.edu

The Institute for Austrian and International Tax Law wants to inform you about a **Scholarship for a full time course of our LL.M program in International Tax Law:** Erste Bank and Die Presse offer a full-time scholarship for the academic year 2011/2012 which represents Euro 11.900,- Every graduate in the field of economics, social science and laws, who has not yet completed his 30th year by the time of application, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M. program in International Tax Law to the applicant who evidences best academic accomplishment. Additional skills will be taken into account, as well.

Please submit your application for the scholarship by February 28, 2011 at the latest, to Ms. Mag. Ender-Rochowansky. Any recourse to courts of law is excluded. The application form is for download at <http://www.international-tax-law.at> at „Scholarship“.

The deadline for applications for a regular place in the course is April 15, 2011.

Information at:

Mag. Barbara Ender-Rochowansky
Akademie der Wirtschaftstreuhand GmbH
Tel.: +043 (0)1-815 08 50-15; b.ender@wt-akademie.at
<http://www.international-tax-law.at>

Kind regards,

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck

9 Tax Practitioners Board (TPB) correspondence

Professor Dale Pinto
President
Australasian Tax Teachers Association
Sent to: Dale.Pinto@cbs.curtin.edu.au
24 December 2010

Dear Dale

As you are aware from your involvement with the Tax Practitioners Board (Board), the Board has this year been developing the education course requirements for those seeking registration as a tax agent or BAS agent.

The purpose of this letter is to let you know about these various requirements and to ask you to communicate them to your colleagues within your association.

Before the Board commenced on 1 March 2010, there were approximately 26,000 registered tax agents in Australia. At the end of 2010 the number of registered tax and BAS agents is approaching 55,000. You may appreciate from this, that there is likely to be continuing interest over time from students who will want to undertake Board approved courses to meet the relevant education criteria to apply for tax or BAS agent registration. For that reason we thought that your Association may well wish to know of the details of the Board's education requirements.

Under the *Tax Agent Services Regulations 2009*, there are a number of eligibility criteria for individuals wishing to register with this Board as a tax agent or BAS agent. The Board have recently finalised course requirements for BAS agents and tax agents. Registration is necessary for any entity which provides a tax agent service, as defined in the *Tax Agent Services Act 2009*, for a fee or other reward, where it is reasonable to expect that the advice will be relied on for certain purposes.

BAS agents must complete either at least a Certificate IV Financial Services (Bookkeeping) or (Accounting) and a course approved by the Board in basic GST/BAS taxation principles. Please see the attached letter that the Board sent to registered training organisations to explain the education requirements for BAS agents.

For tax agents, in addition to their primary qualification, for example a degree in accountancy or law, they will need to complete certain additional Board approved courses. These include courses in Australian taxation law, basic accountancy principles and commercial law.

This year we have worked closely with leading academics, associations and with Innovation & Business Skills Australia (IBSA) to define what the Board regards as a basic GST/BAS taxation principles course, a commercial law course, an Australian taxation law course and a basic accountancy principles course. Further details can be found at www.tpb.gov.au.

Tax agent courses - Proposed Board Guidelines

TPB (PG) 01/2010: Course in basic accountancy principles approved by the Board

TPB (PG) 02/2010: Course in commercial law approved by the Board

TPB (PG) 03/2010: Course in Australian taxation law approved by the Board

Exposure drafts

Approval process for courses which are covered by Schedule 2 of the Tax Agent Services Regulations 2009: (closing date for comments is 28 February 2011)

Information regarding the assessment aspect and requirements of an approved course in basic GST/BAS taxation principles (closing date for comment is 28 February 2011)

I understand that your Association is to hold its annual conference in Melbourne early next year and that the acting Chair of this Board, Chris Doogan, will be attending this conference to speak about the Board and our education requirements on 21 January 2010.

If you or your colleagues would like any further information or assistance from this Board in relation to our education requirements for tax agents or BAS agents, please do not hesitate to contact Mr Doogan during January on 0418 241 645, or myself after 27 January 2011.

Yours sincerely

Dale Boucher

Chair

Tax Practitioners Board

10 Re-launch of Editorial Board of Australian Tax Review

The Australian Tax Review has re-launched its Editorial Board with effect from the first issue of 2011. The new Board will comprise:

Catherine Brown Professor, Faculty of Law, University of Calgary

Michael D'Ascenzo AO Commissioner, Australian Taxation Office

Chris Evans Professor, Australian School of Taxation and Business Law, The University of New South Wales

Judith Freedman Professor, Faculty of Law, Oxford University

The Hon Justice Michelle Gordon Federal Court of Australia

Peter Hill Managing Tax Writer, Thomson Reuters

Richard Krever Professor, Department of Business Law and Taxation, Monash University

The Hon Sir Anthony Mason AC, KBE Former Chief Justice of the High Court of Australia
Ann O'Connell Associate Professor, Melbourne Law School, The University of Melbourne
The Hon Justice Tony Pagone Supreme Court of Victoria
John Prebble Professor, Faculty of Law, Victoria University, Wellington
Joel Slemrod Professor, University of Michigan
Tony Slater QC Ground Floor Wentworth Chambers, Sydney
Michael Walpole Professor, Australian School of Taxation and Business Law, The University of New South Wales

The General Editors (Chris Evans and Michael Walpole) look forward to working with the new Editorial Board and would also welcome submissions of articles suitable for the journal from ATTA members. The focus of the journal is on all technical and legal aspects of Australian and international tax.

Chris Evans and Michael Walpole (General Editors)

11 Book review

Australia's future tax system: the prospects after Henry: Essays in honour of John W Freebairn, edited by Chris Evans, Richard Krever and Peter Mellor, Thomson Reuters, Pymont, NSW, 2010, \$A129.00

This publication by Thomson Reuters contains nineteen chapters and 471 pages discussing the Henry Review of the Australian taxation system. Authors of the various chapters are experts from various disciplines, both academic and practitioners, with expertise in economics, tax law and policy and accounting, thus reflecting the multidisciplinary nature of taxation itself. The book identifies the critique of the Henry review as a perfect opportunity to recognise the important and continuing contribution to Australian economic scholarly thought made by Professor John Freebairn: the essays contained in the book are therefore a festschrift volume for one of the leading public finance figures in the nation.

The first essay is by Ken Henry himself reflecting some of his personal views on the Review that he chaired into Australia's Future Tax System. It is a great start to what is a comprehensive analysis and a diverse discussion on the Review and the implications for Australian tax policy.

However, the collection has a broader scope than the Henry review itself as the various chapters are also an analysis of contemporary tax issues which could have application for any government with an ageing population, increasing social demands and shrinking budgets. One chapter critiques the recent tax policy review of New Zealand and the breadth of discussion contained in other chapters also reflects that the publication has a much broader scope than just looking at the Henry reforms in isolation.

Parts of the book are both highly entertaining and easy to read conveying a range of ideas for reflection by anyone interested in taxation issues.

The strength of this book however is in its diversity of content, albeit around the Henry review, making it a worthwhile publication to have because it can be used as a continual reference work on a wide variety of topics relevant to taxation policy and the wider economic concerns of governments, academics and practitioners.

This work is important because it captures a range of discussion and ideas on tax reform, some of which may not be immediately implemented but which could be revisited in the

future by successive governments in Australia and elsewhere. This excellent academic discussion ensures that it has relevance after the Henry Review and also outside of Australia.

Craig Elliffe and Audrey Sharp

12 Doctoral Program in International Business Taxation

We are extremely happy to announce that WU has established a “Doctoral Program in International Business Taxation” (DIBT). This PhD program is a 3-year program, offered in English only, and it is open to outstanding students from all over the world who are interested in an excellent doctoral education preparing them for doing research in international business taxation. The Doctoral Program provides high-quality interdisciplinary training for graduates in the field of international taxation including and combining the disciplines of public finance, international tax law and cross-border tax management.

Although students will write their doctoral thesis in their own discipline (law, business, public finance, economic psychology, ...) they will be exposed to intensive interdisciplinary discussions during their stay in Vienna. By opening traditional tax training to other disciplines like economic psychology, history, political science, ethics, legal philosophy as well as organizational behavior and decision making (always in the context of taxation), a broadening of horizons and a more comprehensive approach to research questions is expected. The best possible standards in both research and teaching are guaranteed by a faculty of renowned scholars, who have published in the most prominent journals of their respective research fields and have proven a willingness and ability to do interdisciplinary research. The most distinguished professors in tax law, business administration, and public finance are either on the faculty of this program or have agreed to teach courses, give workshops, or to discuss research ideas and preliminary research results with the PhD students in Vienna. Students will be integrated in the research activities of the WU institutes dealing with taxation issues.

During the first year, students will be required to attend comprehensive courses to get the basic knowledge necessary for interdisciplinary work. The second and the third year will be dedicated to seminars in related fields, a research stay abroad, additional optional workshops, and especially to research on a thesis.

Throughout the three years, research seminars will help guide the students.

We will admit a very limited number of students each year. Tuition will be completely waived for them. For a certain number of students we will be even able to provide funding for the three-year stay at WU in Vienna!

Please spread the word and help us to get applications from the best students from all over the world. The program will start in September 2011. Deadline for the applications is April 15, 2011.

Please find more information attached.

If you have questions, please contact us:

Prof. Dr. Eva Eberhartinger (eva.eberhartinger@wu.ac.at): International Tax Management

Prof. Dr. Erich Kirchler (erich.kirchler@wu.ac.at): Tax Psychology

Prof. Dr. h.c. Michael Lang (michael.lang@wu.ac.at): International Tax Law Prof. Dr.

Pasquale Pistone (pasquale.pistone@wu.ac.at): International Tax Law

Prof. Dr. Josef Schuch (josef.schuch@wu.ac.at): International Tax Law
Prof. Dr. Caren Sureth (caren.sureth@wu.ac.at): Taxation and Cross-Border Investment
Decisions, Tax Accounting
Prof. Dr. Andreas Wagener (andreas.wagener@wu.ac.at): Cross Border Management
Prof. Dr. Alfons Weichenrieder (alfons.weichenrieder@wu.ac.at): Cross Border Management
Prof. Dr. Martin Zagler (martin.zagler@wu.ac.at): Public Finance

Administrative Issues: dibt@wu.ac.at

Many thanks and kind regards,
Eva Eberhartinger/Michael Lang/Martin Zagler

Univ.-Prof. Dr. Dr. hc. Michael Lang, Vorstand des Instituts, Head of Institute
Institut für Österreichisches und Internationales Steuerrecht Institute for Austrian and
International Tax Law, WU, Wirtschaftsuniversität Wien
Vienna University of Economics and Business Althanstraße 39-45, 1090 Vienna, Austria
Tel: + 43 1 313 36 / 4182
Fax: + 43 1 313 36 / 730
email: michael.lang@wu-wien.ac.at
www.wu-wien.ac.at/taxlaw (Institute)
www.international-tax-law.at (LLM International Tax Law) www.sfb-itc.at (SFB
International Tax Coordination)

13 Tax, accounting, economics and law related meetings

Local

Griffith University **Islamic Finance Symposium**, 4 April 2011. The Islamic Finance Symposium aims to discuss the emergence of Islamic banking and finance in global financial markets and efforts by governments (through regulatory and tax initiatives) to facilitate it. While registration is free numbers are limited and attendees will need to register by Monday 14 March 2011. For further information see: <http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/islamic-finance-symposium>

Atax GST's coming of age: GST for a brave new world conference, 13-15 April 2011, Outrigger, Little Hastings St, Noosa, Queensland. Contact Christine Brooks (christine.brooks@unsw.edu.au) or Michael Walpole (m.walpole@unsw.edu.au). For further detail and registration see the Atax web at www.atax.unsw.edu.au/GST2011

Australian Association of Constitutional Law Thursday 9 June 2011 The constitutional implications of taxation by discretion. Paper presented by The Honourable Justice Tony Pagono (Supreme Court of Victoria). Parliament may enact a law with respect to taxation by reference to which the amount of tax payable is made to depend upon the Commissioner's opinion about whether the application of a legislative provision is unreasonable, even where that opinion is formed by the Commissioner taking into account such 'matters, if any, as he thinks fit': *Giris Pty Ltd v Commissioner of Taxation* (1969) 119 CLR 365. In 2011, what view should be taken of the constitutional limit of that discretion? Commentators: The Honourable Justice James Allsop (President, New South Wales Court of Appeal), Mr Neil Williams SC (Sixth Floor Wentworth Chambers)
Chair: Emeritus Professor Mark Aronson (University of New South Wales)
Court 18A, Federal Court, Queens Square, Sydney at 5.30 pm

Seminars are restricted to members of AACL. NSW Convenor: tel (02) 9223 0185 • fax (02) 9221 3788 • DX Sydney 328 • mantziaris@stjames.net.au • Sixth Floor St James Hall, 169 Phillip Street, Sydney, NSW 2000. National Secretariat: c/o Claire Hausler • tel (03) 8344 1011 • fax (03) 8344 1013 • law-cccs@unimelb.edu.au • Melbourne Law School, 185 Pelham Street, University of Melbourne, Vic 3010.

Queensland Tax Researchers' Symposium Griffith University, Friday, 1 July 2011, brings together tax academics and research higher degree students to discuss and present their current research interests. For further information see: <http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/queensland-tax-researchers-symposium>

The Post-GFC Debate Teaching Symposium, Griffith Business School's Finance and Financial Planning Discipline, 18 July 2011 Griffith University's South Bank campus. <http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/the-post-gfc-debate-teaching-symposium>

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

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> Call the National Events team on 1300 733 842 for more details.

26th National Convention, 2 - 4 March 2011, Brisbane

Key note speakers and program highlights include:

David Bloom QC discussing transfer pricing from a legal perspective

Professor Graeme Cooper exploring theories of modern tax reformers

Tony Slater QC examining the world of trusts post-Bamford

The Inspector General of Tax, Ali Noroozi, reviewing Australia's evolving tax administration system

A range of accommodation is offered to delegates, including the five star Treasury Heritage Hotel, the four star Rydges Hotel, Oaks Apartments and the three star Hotel Ibis.

Flexible ticketing options are available to suit your circumstances. Delegates can choose to attend the entire convention, a single day or a particular session, while firms can purchase an Employer Ticket which can be shared amongst multiple attendees.

Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

University of Sydney Law School **The business of tax administration**, 6-8 & 11-12 April 2011. Carson McNeil, Technical assistance advisor, Pacific Financial & Technical Assistance Centre. Content:

Compliance strategies and models used to improve voluntary compliance

Administrative policy and legislative developments

Tactical designs, operating models and structures that best support compliance strategies

The management of risks to compliance and the application of self assessment

Role of supporting strategies including funding, human capabilities and IT
Performance measurement and accountabilities of Tax Administrations
Timetable Semester 1 Intensive 6-8 & 11-12 April 2011
Assessment 1 x Take Home Exam (100%)

You can enrol in this subject on a single unit or non-award basis if you do not wish to commit to a Masters or Graduate Diploma. You can continue to add units via this method, and provided you meet the relevant requirements, you can also qualify for a Graduate Diploma or Masters if you so wish.

Cross institutional study: Subject to approval from the Associate Dean (Postgraduate Coursework), candidates in other Faculties at the University of Sydney or from other universities may be able to enrol in this unit.

Fee: \$3,060 (Local Students); \$4,050 (International Students)

For more information and to apply: law.parsons@sydney.edu.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

12th Global Conference on Environmental Taxation "Market instruments & sustainable economy", Madrid (Spain), 20-21 October 2011. Conference website: <http://www.iucauned-GCET12.es>

Institute for Austrian and International Tax Law together with the **Research Institute for European and International Tax Law** an intensive seminar on "The Practice of Double Tax Treaties in Case Studies - Senior level course" (July 7 – 9, 2011). The seminar will be a three-day course for very experienced 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). Please profit from our early-bird-discount and apply before April 30, 2011.

Institute for Austrian and International Tax Law conference on "Tax rules in non-tax agreements", July 7 to 9, 2011, 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, 2011. Further information available at website www.wu-wien.ac.at/taxlaw

Institute for Austrian and International Tax Law On Tuesday August 31, 2010, our new LL.M. programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie.at).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

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 2011 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
Permanent Establishment Workshop; Level: Advanced; Date: 24-25 March 2011; Location: Singapore; Price: \$ 950

Principles of International Taxation Rabat, Morocco 11 - 13 April 2011

Indian Corporate Taxation Singapore 21 - 22 March 2011

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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 annual conference 5-8 September 2011, University of Cambridge and the Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. Further information is available at: <http://www.legalscholars.ac.uk>

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>
 International events and law conferences
<http://internationaleventsandlawconferences.yolasite.comlawlaw>
 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

Cooper, Graeme S ‘Legislating principles as a remedy for tax complexity’ *University of Sydney Law School Legal Studies Research Paper Series* Vol. 6 No. 3, 02/17/2011
http://hq.ssrn.com/Journals/RedirectClick.cfm?url=http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=463426&partid=935987&did=94346&eid=117993205; *British Tax Review*, No. 4, pp. 334-360, 2010

Dabner, Justin & Burton, Mark ‘Weaving the ethical tapestry in these changing times — contemporary Australian discourses regarding the ethical obligations of Australian tax practitioners’ (2010) 33 *University of New South Wales Law Journal* 745-75

Han, Keefe ‘The mistaken removal of Article 14 from the OECD Model Tax Convention’ (2010) 16 *Auckland University Law Review* 192-216

Journal of the Australasian Tax Teachers Association Vol 5, No 1, 2010

Assessability of receipts from personal exertion - **Ranjana Gupta**

Proposals for assessment in tax teaching - **Audrey Sharp, Kalmen Datt**

Exemptions and concessions in the Australian tax system: equity at the expense of simplicity - **Kathrin Bain**

Theories of distributive justice: frameworks for equity - **Helen Hodgson**

Exchange of information agreements with tax havens: how will this affect the rights of non-resident taxpayers and investors? **John McLaren**

Performance management for a tax administration: integrating organisational diagnosis to achieve systemic congruence - Muzainah Mansor
An analysis of the exemption from income tax of Canadian 'Indians' either as individuals or 'bands' - **Fiona Martin**
The science of taxing the arts - **Lisa Marriott**

Kabzamalov, Ogy 'New Zealand's forgotten income tax' (2010) 16 *Auckland University Law Review* 26-53

McLaren, John and **Passant, John** 'Tax havens: Do they have a future providing banking and financial services?' *Canberra Law Review* (2010) 1
<http://www.canberra.edu.au/faculties/law/canberra-law-review/current-issue>

Martignoni, Andrea & Nygh, Nicola 'Impact of investment treaties on taxation and market regulation of gas in Australia' (2010) 20 *Australian Resources and Energy Law Journal* 354-69

Martin, Fiona 'Local government rates exemptions for indigenous organisations: the complexities of a state-by-state system' (2010) 14 *Australian Indigenous Law Review* 35-45

Martin, Fiona 'Native title payments and their tax consequences: is the federal government's recommendation of a withholding tax the best approach?' (2010) 33 *University of New South Wales Law Journal* 685-713

Martin, Fiona 'Obtaining a tax exemption as a community service provider' (2010) No 41 *Weekly Tax Bulletin* 1459-61

Melbourne Law School Library *Asian tax law* <http://web.law.unimelb.edu.au/library/research-guides/asian-tax-law>

(2010) 16 (3) *New Zealand Journal of Taxation Law & Policy*

This Special Issue of the New Zealand Journal of Taxation Law and Policy focuses on the work of the Victoria University of Wellington Tax Working Group and the Henry Tax Review. Overseen by Professor Kevin Holmes and David Dunbar (formerly an Associate Professor), this Special Issue includes:

"Editorial" - **Kevin Holmes** and **David Dunbar**

"Evaluating the Tax Simplification Goals of the Australian Henry Tax Review" - **Jeff Pope**

"Is New Zealand Smarter than Other Countries or Simply Special? Reconsidering a Realisation-based Capital Gains Tax in the Light of South Africa's Experience" - **Chye-Ching Huang** and **Craig Elliffe**

"Problems Flowing from the Nil Depreciation of Buildings" - **Mark Keating**

"Tax Working Group Myopia: The Omission of Corrective Taxes to Deal with Obesity" - **Judith Pinny**

Pagone, GT 'Tax uncertainty' (2009) 33 *Melbourne University Law Review* 886-907

Passant, John 'Economic rent ripe for taxation' *Australian Financial Review* 12 January 2011 p 46

Stewart, Miranda 'Native title and tax: understanding the issues' (2010) 7 *Indigenous Law Bulletin* 7-11

Taxation Today Issue 36 (January 2011)

Alley, Clinton "Are You My Associate? The Structure, Purpose and Intent of the Associated Persons Legislation"

Loerscher, Peter, and Chisholm, Jarod "The Tax Treatment of Unlocked UK Pension Funds"
Withers, Graeme "Revenue Loses Appeal in Tax Avoidance Case - Anaesthetist's Tax
Planning Acceptable"

Taxation Today Issue 35 (November 2010)

"The Nature of a Supply for GST Purposes: The Decision in Tepe Holdings Ltd" — James
Coleman

"Shareholder Salaries and Shareholder-Employees" — Scott Mason

"The Criminal Aspects of Tax Evasion in New Zealand" (Part 3 of 3) — Philip Ascroft

"Complex New Tax Rules for Non-Portfolio FIF Investments" — Graham Murray

Taxation Today Issue 34 (October 2010)

"The GST Rate Change - What Registered Persons Need to Know" – Changes that registered
persons must be aware of with the recent GST rate change and associated transitional
measures – Donna Harkness

"Judicial Review Revisited: Tannadyce" - Examines the latest unsuccessful attempt by a
taxpayer to challenge the validity of assessments by way of judicial review, in the Tannadyce
Court of Appeal decision - Mike Lennard

"The Criminal Aspects of Tax Evasion in New Zealand" - Second part of a three part series
which considers several aspects of the criminal offence of tax evasion found in the Tax
Administration Act 1994 - Philip Ascroft

"Not Extraordinary, But It Probably Should Be" - Argues that Budget night changes to tax
depreciation allowances on buildings will create an accounting dilemma for all property
owning companies - Mark Hucklesby

Taxation Today Issue 33 (September 2010)

"Lease inducements, lease surrender payments or capital contributions?" - Whether recent
legislative changes could change the tax outcome for those paying or receiving amounts for
the surrender of a lease or for the inducement to enter into a lease - Nola Crafar

"Supply of going concerns still causing problems" - discusses a recent decision of the Court
of Appeal on the concept of supply of a going concern for GST purposes – James Coleman –

"The Criminal Aspects of Tax Evasion in New Zealand" - First part of a three part series
which considers several aspects of the criminal offence of tax evasion found in the Tax
Administration Act 1994 - Philip Ascroft

"OECD Proposals on Claiming Treaty Relief" - Observations on the Draft Implementation
Package - John Peterson and Katie Cowan

"The Reform of the Tax Disputes Process" - second of two articles examining key aspects of
Inland Revenue's recently announced review of the tax disputes procedures - Jarrod Walker -

Taxation Today Issue 32 (August 2010)

"Remissions and Hardship: Practical Observations" — Practical guidance on the
administration of the remissions and hardship provisions in the TAA 1994 — Michelle Dykes

"GST Hike will Bring Structural Issue with Law into Sharper Focus" — Discusses the
implications of a Court of Appeal decision concerning directors' duties and failure to meet
GST obligations — Jess Cameron

"Security for Costs: Another Brick in the Wall?" — Discusses a recent Court decision in
which the taxpayer was required to provide security for costs — Mike Lennard

"The Principal Purpose Test for the GST Input Tax: Is a Wide Interpretation Justified?" —
The reasoning in the *Trustees in the Mangaheia Trust* case would permit input tax claims that
were not previously thought to be deductible — **Mark Keating**

Taylor, C John 'Twilight of the Neanderthals, or are bilateral double taxation treaty
networks sustainable?' (2010) 34 *Melbourne University Law Review* 268 -312. Full text at
<http://mulr.law.unimelb.edu.au/go/issues/current-issue> (not at this URL after the next issue)

Toohey, Brian 'Compulsory superannuation: a policy in search of evidence' *Inside Story* 11 February 2011 <http://inside.org.au/compulsory-superannuation-a-policy-in-search-of-evidence>

Vann, Richard J 'Travellers, tax policy and agency permanent establishments' *University of Sydney Law School Legal Studies Research Paper Series* Vol. 6 No. 3, 02/17/2011 http://hq.ssrn.com/Journals/RedirectClick.cfm?url=http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=642435&partid=935987&did=94346&eid=117993205; *British Tax Review*, No. 6, pp. 538-553, 2010

Vann, Richard J 'Liable to tax' and company residence under tax treaties' *University of Sydney Law School Legal Studies Research Paper Series* Vol. 6 No. 3, 02/17/2011 http://hq.ssrn.com/Journals/RedirectClick.cfm?url=http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=642435&partid=935987&did=94346&eid=117993205; *Residence of companies under tax treaties and EC law*, EC and International Tax Law Series, Vol. 5, pp. 197-271, G Maisto, ed., IBFD, The Netherlands, 2009

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Editorial note on coverage of the 2010 Finance Acts - Judith Freedman

Sections 5 and 25 of the Finance Act 2010: Annual Investment Allowance - Andrew Harper

Section 22 of and Schedule 1 to the Finance Act 2010: Bank payroll tax - Neal Todd

Section 24 of and Schedule 3 to the Finance Act 2010: Sideways relief, etc- Adrian

Shipwright

Section 25 of the Finance Act 2010: see section 5 above

Section 26 of and Schedule 4 to the Finance Act 2010: Capital allowance buying - Adrian

Shipwright

Section 27 of and Schedule 5 to the Finance Act 2010: Leased assets - Adrian Shipwright

Section 30 of and Schedule 6 to the Finance Act 2010: Charity re-defined - Julian Smith

Sections 33 and 34 of and Schedule 9 to the Finance Act 2010: Remittance basis - Marilyn

McKeever

Section 37 of the Finance Act 2010: Asset transfer to non-resident company: recovery of postponed charge—achieving only postponement - Gary Richards

Section 38 of and Schedule 12 to the Finance Act 2010: Transactions in Securities - Susan Ball

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Section 42 of the Finance Act 2010: Approved share incentive plans - Susan Ball

Section 43: Close companies: release of loans to participators, etc. and section 44 and

Schedule 15: Connected companies: releases of debts - Charles Goddard

Section 45 of the Finance Act 2010: Relationships treated as loan relationships, etc.: repos—manufactured payments under repos - James Hollis

Section 46 of and Schedule 16 to the Finance Act 2010: Risk transfer schemes - James Hollis

Sections 52 and 53 of the Finance Act 2010: Inheritance Tax Anti-avoidance provisions -

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Smallwood Trust v HMRC: diverging opinions on the offshore residence of a trust - Geoffrey Loomer

Littlewoods Ltd and others v HMRC: compound interest on overpaid interest on overpaid VAT—where are we now? Rory Mullan and Harriet Brown

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Mobilx Ltd (In Administration) and others v MARC: is this the end of fraudulent evasion of VAT? Kazi Rahman and Ian Roxan

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Pensions and Social Security Payments in Recent Tax Treaties - Shee Boon Law

An Overview of the Court System of South Africa with Emphasis on the Resolution of Tax Disputes - Johann Hattingh

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The European Union and More Effective Tax Audits - ECJM van der Hel-van Dijk

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version updated twice a year, Price: USD 350,-EUR 260,-GBP 207,-

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AXA case: The VAT Treatment of "Debt Collection" - Jochum Zutt and Lionel van Rey

Germany - Bank Restructuring Legislation Enters into Force - Andreas A Lange and Frank
Schäfer

Australia - Recent Developments Affecting Foreign Investors - Anton Joseph

United States - More IRS Actions and Court Decisions Affecting the Financial Services
Sector - Viva Hammer

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- Reinout Kok

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Comparative Survey
Italy - Commissionaire Permanent Establishment: Possible Repercussions of the Zimmer Case - Carlo Galli
United States - Commissionaire Agency Permanent Establishments - Doug Holland
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Australia - Federal Court Rejects Commissioner's Attempt to Use Transactional Net Margin Method - Michael Butler and Jessica Pengelly
Intangibles and Transfer Pricing: The Perils Faced by Multinationals in India - Suveera Gill
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New guidance on cash balance plans and other hybrid defined benefit pension plans - Stanley D Baum
IRS rules on non-publicly traded REIT's elective dividends
Option holder found to be the owner of the underlying securities
Photovoltaic curtain wall qualified as Section 48 energy property
IRS websites should disregard disregarded entities!
More on plain writing and the IRS

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Is the Tax Holiday Over for Online Sales? Zelda Ferguson

Protecting Peter When the Legislature Robs Peter to Pay Paul After *Empress Casino v. Giannoulis* - Chaim Gordon

The Resurrection of the Tonnage Clause and the Death of Fair Apportionment in *Polar Tankers v. City of Valdez, Alaska* - Amy Jupin

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When Your Expert Witness Is a Nonresident Alien - Kimberly S Blanchard

Section 901(1) and Notice 2010-65 — Not Quite There Yet - Gary D Sprague

Down the BRIC Road - James J Tobin

What Is the Purpose of the Foreign Tax Credit? — A True/False Quiz: Can You Ace It?! Herman B. Bouma

Current Status of US Tax Treaties and International Tax Agreements - Jason R Connery, Steven R Lainoff, and Charles W Cope

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 Binding Arbitration Under the Canada-U.S. Income Tax Treaty: New Rules and Guidelines - Richard G Tremblay and Pooja Samtani
 Section 909 — Part 2 - Philip D. Morrison
 IRS Request for Comments on §901(m) and §909 Overlap - Dirk JJ Suringa
 Limitations on Treaty Benefits: A Narrow Escape (H.R. 847) — But Here We Go Again (H.R. 64) - Edward Tanenbaum
 Subpart F High-Tax Exception: Impact of Recent Foreign Tax Credit Legislation - Lowell D Yoder
 Current Status of U.S. Tax Treaties and International Tax Agreements - Jason R Connery, Steven R. Lainoff, and Charles W. Cope
 Current Status of Legislation Relating to U.S. International Tax Rules - Barbara M. Angus, Marjorie A Rollinson, Peg O'Connor, Amanda Helbling and Trey Olson

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1. An introduction to private equity
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3. Transaction structures and deal documents
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5. Equity documentation
6. Debt funding
7. Employment issues
8. Pensions
9. Taxation on private equity transactions
10. Public to private transactions
11. Living with the investment
12. Secondary buyouts
13. Exits

15 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

Dirkis, Michael

Moran, Susannah and Main, Andrew 'Taxman gets tough on private equity profits', *The Australian* 2 December 2010 <http://www.theaustralian.com.au/business/industry-sectors/taxman-gets-tough-on-private-equity-profits/story-e6frg96f-1225964151385>

Walsh, Katie 'Turtle 'hobby' ruled taxable' *Australian Financial Review* 7 December 2010 p 15

Ferguson, Adele 'A free rise from the ashes of others', *Sydney Morning Herald* 11 December 2010 p 8

Warren, Neil

Yeates, Clancy 'Resource states harden stance on mine royalties' *The Age* 23 December 2010 p 11

Uren, David 'Treasurer has stick to keep states in line' *The Australian* 23 December 2010 p 4

16 Quotable quotes

“Taxation Institute of Australia senior tax counsel Robert Jeremenko said that tax advice was complex and should be given by tax advisers with “qualifications that you don’t find at the bottom of a cereal box”.

Source: Walsh, Katie ‘Devil in detail on planning reforms’ *Australian Financial Review* 11 February 2011 p 19

“Risk management also permeates academia. Research is subject to lengthy and complicated ‘ethics’ clearance applications so that remaining in the library involves less risk than interviewing real people and theoretical speculation is the safest of all. Academic promotion is increasingly dependent on gaining external research grants and increased rates of publication, judged on elaborate ranking exercises that produce a new round of ‘metrics’. There has been a massive expansion of part-time staff on short-term contracts and in many places an increase in class sizes; a deterioration in staff–student ratios; a reduction in face-to-face teaching hours; the abolition of lunch hours and an expansion of teaching time slots to include weekends and additional ‘summer’ and winter’ semesters and ‘intensive courses’ so that university ‘plant’ can be utilised ‘24/7’ and ‘24/12’; the compression and trimming of degree content, the proliferation of newly ‘badged’ degrees offering ‘compact’ versions of existing degrees and greater possibilities for ‘double dipping’ in the chase for fees; and bonuses for senior management who oversee the intensification of teaching, research and grant production.”

Source: Brown, D ‘The global financial crisis: Neoliberalism, social democracy and criminology’, in M Bosworth and C Hoyle (eds) *What is criminology?* Oxford University Press, 2011

“The Australian Securities & Investment s Commission has overtaken the tax office and spends more on lawyers than any other federal agency.

Agency	2008-09 total (GST Inclusive)	2009-10 total (GST Inclusive)
Australian Securities & Investment s Commission	70,803,026.00	80,728,134.00
Australian Taxation Office	75,561,417.00	74,786,243.00”

Source: Merritt, Chris ‘ASIC beats ATO as top spender but agencies cut bill’ *The Australian Legal Affairs* 4 February 2011 p 33

“The miners' campaign ignored three crucial points. The first is that mining companies do not own the resources. They merely are given the right to exploit them, for which they pay rent. Those mineral reserves are owned by the Commonwealth.

The second is that those reserves are non-renewable. As a nation, you only get one chance to extract any benefit for the population and for the generations to come.

And third, the rental system - the ad hoc and inefficient system of state royalties - was hopelessly antiquated and had failed to capture fair value for Australian citizens.

The stunning victory by the mining houses over the federal government was a victory of renters over owners, and a triumph of misinformation and emotion over logic.”

Source: Verrender, I ‘An opportunity missed on mining super tax’ *Sydney Morning Herald* 15 February 2011 pp 6-7 <http://www.smh.com.au/business/an-opportunity-missed-on-mining-super-tax-20110214-1atq1.html>

“Nor should it be a surprise that the mining companies decided to fight tooth and nail against the tax. Their obligations to shareholders all but demanded it. But why did ordinary Australians shun the tax? As collective owners of the rich iron ore and coal deposits we stand on, why was it so easy for the mining industry to convince us the tax was a dud?”

I suspect it was because, fundamentally, the original super profits tax was too complex to understand. Which is not to say it was a bad tax; it wasn't. Just that it involved mastery of a few theoretical arguments, like uplift rates and the present value of future tax concessions. It was structured so that the government in effect became a silent venture partner with miners, taxing them more heavily in good times, but granting them concessions in bad times. Theoretically pure, but hard to understand without an economics degree.”

Source: Irvine, Jessica ‘A \$60b riddle: how miners took taxpayers to the cleaners’ *Sydney Morning Herald* 18 February 2011, p 11; <http://www.smh.com.au/opinion/politics/a-60b-riddle-how-miners-took-taxpayers-to-the-cleaners-20110217-1ay3g.html>

The following submitted by Chris Wallis.

Virgin Blue Airlines Pty Ltd v Commissioner of Taxation [2010] FCAFC 137 JESSUP J:
63 I agree with the disposition of this appeal proposed by Edmonds and Gilmour JJ and, subject to what follows, with their Honours’ reasons.

64 The present controversy arises from the legislature’s adoption of the imprecise term “vicinity” as a condition for the imposition of tax. Because the term is inherently imprecise, recourse to dictionary definitions takes the debate nowhere useful. At base, the sense in which “vicinity” is used in text or conversation depends entirely on context. We are reminded by the Oxford English dictionary, for example, of the maritime context:
1891 *Science-Gossip* XXVII. 14/1 During a severe storm in that year the Port Glasgow ship ‘Marseilles’ capsized in the vicinity of Portpatrick.

For a vessel which has capsized, the proximity of a port is of obvious significance, and “vicinity” takes its sense from that context. We are also entertained by the notion, given to us in *The Pirates of Penzance*, that a band of pirates might have it in mind to engage in a kind a mass nuptial with the Major-General’s daughters, an idea apparently rendered the more feasible because there was “... a doctor of divinity ... located in this vicinity”. In this context, “vicinity” was used in a sense which implied convenience of access for an immediate purpose.

65 In legislation – and particularly in a taxing statute – the word must, in my view, be given a sense which is rooted in the context of the relevant section.

ATTA News March 2011

<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

Tax teachers will by now be well settled into first term teaching and on the research front will probably have closed off on their ARC Discovery 2012 applications. For us Discovery research applications have a success rate of only about 20% – and yet all the drivers in our University system make such applications critically important for both career and credibility. One wonders on occasion whether the effort is worth it, seeing as the mere compliance component is so disproportionately large compared to the academic content of applications.

For many of us in ATTA, the ARC application process detracts from other worthwhile research activities. One Discovery or Linkage application, it sometimes seems, equates to 2 or 3 refereed journal articles or refereed conference papers. There are positives however. One is that the discipline of writing an application for others (seemingly highly critical and sometimes grudging others) to support is a useful discipline and the planning can pay off. Self consciousness and self criticism make for better projects. Secondly, it should be borne in mind that some of ATTA members do succeed in their applications every year and so others should take courage – a good Discovery application can get funded although many good ones seemingly do not. So take heart – and good luck to those who will be in the Discovery round for 2012.

On another ARC related matter, colleagues may share my bemusement at the much anticipated but in the event somewhat disappointing DECRA scheme (<http://www.arc.gov.au/ncgp/decra.htm>) intended to encourage “Early Career” academics, fresh from their PhD, to prosecute a research agenda free of teaching and related distractions. The scheme effectively pays an amount equivalent to a salary up to \$80,000 p.a. in order to

achieve this. Although mine may be a “Sydney-centric” perspective (and I welcome comments from readers if this is the case) the competitive market pressures in tax often mean that an early career academic, especially one that has come to academic life via the profession, would need a bit more to buy them out of their position (by which I do not mean their teaching alone) so they can devote all their time to the research project. The scheme is designed for level A and B academics and not really for Level C and beyond – some Early Career Researchers (defined as being within 5 years of the completion of a PhD) in tax may even be at Level D. The requirement of a PhD before entering the ranks of full time permanent academia is not strictly applied in tax and is perhaps honoured more in the breach than the observance, so the standard Science and Engineering model does not really fit our discipline.

In order to get the best out of the DECRA scheme, perhaps the answer is for universities to encourage even such senior staff to apply for DECRA and use the funds provided to release them from their teaching at least, and maybe some other duties, for the sake of the prestige and reputation of having the ARC funding. In our world some research funding is better than none. Once again, best of luck to those colleagues who are going to apply.

Turning to matters of natural disaster, ATTA members will not have failed to notice the extreme dangers that some of our members have faced this summer, some in the few weeks since the ATTA conference. There may have been some media beat up, but we have all been genuinely concerned for the well being of colleagues like Tom and Toni in Toowoomba, Jenny in Townsville, Kerrie, Michelle, Brett et al in Brisbane/Gold Coast and Justin in Cairns - dealing with floods and cyclones (apologies if I have not mentioned someone). We were also all very concerned about colleagues at the University of Canterbury (including for the time they were there, my work mate Chris Evans and his partner Kate Collier) during the earthquake. We established early on with considerable relief that Adrian, Alistair, Andrew, and Lisa (your name does not have to start with an “A” to work there) had all survived the awful earthquake – although their offices and equipment may not have done so. To all of you and to other members similarly affected, ATTA wishes you safety and strength and asks that you let us know if we can assist with replacement of books or with anything else that is within our powers.

Finally back to the ARC – colleagues please note the Journal ranking process that is currently underway (http://www.arc.gov.au/era/era_2012/review_of_era10_ranked_outlet_lists.htm). Requests for recognition of new journals (like the IBFD’s *World Tax Journal*) have closed – but journal ranking submissions will still be accepted. There is message later in this ATTA News about the Australian Tax Review – look at that and members should consider making their own submissions (institutions may not) in order to have a say in the ranking process.

Michael Walpole

2 ATTA 2012 Conference

The 24th Annual Conference of the Australasian Tax Teachers Association, hosted by the University of Sydney, will be held at the Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

The Conference Committee consisting of tax teachers from both the Sydney Law School and the University of Sydney Business School have been busy, focusing on the structure of both the Phd student and teaching streams of the conference. The conference website will be available shortly and by next month will have further information on those streams.

So please put in your diary. With the Sydney Festival on there will be no better time to visit Sydney.

Michael Dirkis

3 JATTA

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers' Association* (JATTA) is Friday 29 April 2011.

JATTA welcomes submission from authors of the 2011 ATTA conference papers as well as others. In addition to papers on the theme of this year's conference: Tax, it's more than numbers, all papers related to taxation will be considered, subject to the normal process of refereeing.

All submissions should be made by email to Mark Burton at maburton@unimelb.edu.au

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: www.mulr.law.unimelb.edu.au/go/AGLC3

4 ERA 2012: Journal Ranking by ARC

Many colleagues will be aware that *Australian Tax Review*, after initially receiving an "A" rating in the ERA journal ranking process, was subsequently revised to a "B" last year. This was a somewhat surprising, and many think anomalous, outcome. We all now have the opportunity (for a short time only) of making submissions to ERA/ARC and providing feedback on the journal rankings. As the General Editors of the journal, we will be making a submission arguing for an A rating. We would very much appreciate it if you would also consider making a submission on the journal's behalf in this "public consultation" stage. It is in all our interests to maintain two Australian tax journals with an A rating (thankfully Australian Tax Forum has maintained its A rating), covering both tax technical (AT Rev) and tax policy (Forum) issues in an Australian and international context. Ironically we were successful in having *British Tax Review* upgraded from a B to an A* in the early days of the ERA rating process, but seem to have achieved that at a cost to *AT Rev's* status.

Submissions are made on-line by individual academics (not institutions) and will take you about 20 minutes to complete. We really need your help as it is very clear that submissions by all academics will make a difference. You need to register at <https://roci.arc.gov.au/> initially, and create a password. Then go to "Search Ranked Outlets" and type in "*Australian Tax Review*" to be able to comment on that journal. Then log on using your email address and

newly acquired password and hit “Comment on this outlet”. From there just follow the prompts in 6 easy steps – much of the information is pre-populated and you are restricted (about 1,000 characters) in what you can say in other areas.

Submission must be made before 4 April 2011.

The submissions that we will be making for *Australian Tax Review* will focus upon:

- The journal’s national and international reputation for the quality and excellence of its content servicing both the academic and professional tax law market.
- The fact that its contributors are leaders in the Australian and international tax communities and include senior academics from Australia and overseas, judges and leading practitioners.
- Its pedigree of producing four issues per annum on a regular basis since 1971, with a stable editorial team (only seven General Editors, including the current two, in 40 years).
- Its strong Editorial Board, currently comprising senior legal and taxation professors from seven of Australia and the world’s leading universities, High Court, Federal Court and Supreme Court judges (including a former Chief Justice of the High Court), the Tax Commissioner and a leading Australian QC.
- Its rigorous peer review processes (minimum of two senior academic and practitioner referees blind reviewing all submissions after initial editor review) and high rejection rate (60%) of unsolicited articles.
- Its impact on both law making and academic scholarship in Australia and overseas, with journal articles regularly cited in judicial cases, in parliamentary documents and in other leading national and international A* rated journals such as *British Tax Review*, *International and Comparative Law Quarterly*, *Sydney Law Review*, *Melbourne University Law Review* and the *British Journal of Criminology*.

Feel free to use any of the above information in your submission – we have all the documents to fully justify all the statements we have made. We can also provide you further background documents to use if you wish, such as lists of judicial, parliamentary and other article citations, the current Editorial Board etc. You can contact us on cc.evans@unsw.edu.au or m.walpole@unsw.edu.au .

Please also note that you will be asked to nominate peak bodies who will be consulted on the rankings. The Australasian Tax Teachers Association is one such body, as is the Australian Council of Law Deans, and we will certainly be nominating those two as peak bodies to consider the journal ranking of *AT Rev*. You may wish to do the same.

Many thanks for your support

Chris Evans and Michael Walpole, General Editors, *Australian Tax Review*

5 Arrivals, departures and honours

Richard Warburton retired as Chair of the Board of Taxation effective 28 February 2011.

Chris Jordan, the current deputy chair, assumed the role of Acting Chair, pending Cabinet's consideration of a permanent appointment.

For Sydney readers or ATTA members who will be in Sydney, there is a fundraiser for the Christchurch earthquake, Sunday 27 March 2011, 5:00pm Rise Up – A Concert for Christchurch, St James' Church, Sydney. Sydney musicians are rising up to support the Christchurch Earthquake Appeal. Enjoy a sublime program of music from leading performers.

Jud Arthur - Bass-Baritone; Sharolyn Kimmorley, AM – Accompanist; ARCO String Chamber Orchestra; Rachael Cunningham – Soprano; Deirdre Elliot - Soprano (former Lexus (Mobil Song Quest) winner); Kent McIntosh – Tenor; Brigitte Martin – Soprano; Huy-Nguyen Bui – Violin; And other guests Christchurch Composer, Patrick Shepherd, has written a song specially for the occasion entitled Elegy to a Fallen City. A collection will be taken at the event and CDs will also be on sale. All proceeds will go towards the Earthquake Appeal. All tickets: \$30.
<http://www.cityrecitalhall.com/events/id/1078/Rise-Up-A-Concert-for-Christchurch>

“Over two days in October, the Gillard Government looks forward to hosting approximately 150 representatives of community groups, businesses, unions, and governments, as well as academics and tax practitioners, at a forum to discuss ways to build on our ambitious tax reform agenda.

The Tax Forum will be held at Parliament House in Canberra on Tuesday October 4 and Wednesday October 5. More details will be announced and invitations will be issued in the coming months, and I'll also release a discussion paper in the middle of the year to help foster the debate.

The Government is implementing a substantial tax reform agenda to strengthen and broaden the economy, and maximise the opportunities of the mining boom by cutting small business taxes, boosting super and building more regional infrastructure.”

Source: Swan, Wayne Treasurer, ‘Tax forum in October to build on reform agenda’, Media release No 20, 20 March 2011
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2011/020.htm&pageID=003&min=wms&Year=&DocType=0>

6 Call for papers

Queensland Tax Research Symposium

Griffith University will host the second Queensland Tax Researchers’ Symposium on Friday, 1 July 2011. This symposium brings together tax academics and research higher degree students to discuss and present their current research interests. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 29 April 2011 (500 words). Note it is possible for tax academics to attend without presenting a paper. For further information see:
<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/departament-accounting-finance-economics/news-and-events/queensland-tax-researchers-symposium>

The Post-GFC Debate Teaching Symposium

1st call for papers
Abstract due: 15 March 2011

Griffith Business School’s Finance and Financial Planning Discipline is hosting a Teaching Symposium on 18 July 2011 at the Griffith University’s South Bank campus. The theme of the symposium is as captioned above; for your kind perusal, more details on the symposium

can be found on the conference website. Among others, the symposium lays an important basis for initiating changes, if any, to the finance curricula, which has come under a lot of criticism, especially post-GFC.

We are writing to kindly invite you to consider submitting a paper relating to any of the sub-themes of the symposium. All papers submitted will be independently reviewed by a panel of reviewers and selected presenters advised accordingly. The symposium speakers, attendees and guests are expected to include academics, practitioners and students.

We look forward to an abstract (1000 words) from you soon.

Parmendra Sharma Eduardo Roca
(Chair, L&T Committee, FFP) (Professor of Finance)

Symposium convenors

<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/the-post-gfc-debate-teaching-symposium>

Call for Papers on Taxation Law for the 2011 SLS Annual Conference at Cambridge

1 Feb 2011

Dear Colleagues

I'm writing to invite papers for the Taxation Law section of this year's Society of Legal Scholars annual conference. The 2011 conference will take place at the University of Cambridge from Monday 5 September to Thursday 8 September. Further information is available at: <http://www.legalscholars.ac.uk>

The Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. I'd be grateful if those interested in giving a paper could contact me, by March 4th, 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 'Law in Politics, Politics in Law'. 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. Those presenting papers will be expected to provide an abstract of their paper in August for the paper bank. 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, please could you also mention that to help in timetabling the sessions of our meeting.

Dr Glen Loutzenhiser
SLS Subject Convenor, Taxation Law

Dr Glen Loutzenhiser
Faculty of Law, University of Oxford
St Hugh's College
St Margaret's Road
Oxford OX2 6LE

12th Global Conference on Environmental Taxation

“Market Instruments & Sustainable Economy” Madrid (Spain) October 20-21, 2011

1. Presentation

Since 2000, the GCET is being held every year as an international meeting of specialists and a forum for the exchange of ideas and research findings, derived from the scientific analysis and the implementation of taxes and other market instruments aiming to protect the environment and foster sustainability.

As in previous GCET editions, the 12th GCET aims to be the right international framework to share and expand knowledge, experiences and points of view among participants from diverse countries, experts on different scientific fields – such as economics, accounting, environmental management, law and public administration – all working on an increasingly important subject in today’s dynamic society.

The 12th GCET key theme is: Market Instruments and Sustainable Economy. This broad framework encompasses quite diverse issues and perspectives within the current scientific research. To maximize the benefit from all contributions that main theme has been divided into five topics:

1. Sustainable Urban Mobility and Transport.
2. International Sustainability and Human Security.
3. Market Instruments to Foster Sustainable Technology and Renewable Energy.
4. Industrial Transformation “pro-Sustainability” in the context of Economic Crisis.
5. Emission Trading Schemes and Environmental Tax Reform to Sustainable Economy.

2. Communication Guidelines

Papers and abstracts to be presented at the Conference should be unpublished and address one of the aforementioned thematic areas

2.1. Format and style of papers and abstracts

- a. Texts: to be presented in Times New Roman (TNR) of 11 pt., double space; paragraph division of 6 pt., left alignment.
- b. Document title: to be presented in TNR of 12 pt., centred, bold and capital letters.
- c. Authors: the name of the author or co-authors should be placed below the title in TNR of 11 pt., bold and centred.
- d. Sections: to be numbered in increasing order and their corresponding titles in TNR of 12 pt., and bold. Within each section, the titles of the subsections must be in TNR of 12 pt.
- e. Page Numbers: with the exception of the cover page, all pages should be numbered on the right bottom
- f. References: To be placed at the end and ordered by number.

Call for papers

2.2. Dead line, text dimensions and other conditions:

- a. Abstract: the body of the text should not exceed 350 words. Charts, tables, references and quotations are not accepted.

It should be submitted through the web site by March, 1, 2011.

The authors will be notified whether their abstracts have been accepted or not by March, 15, 2011.

- b. Full article: it should not exceed 20 pages (including charts, tables, references and quotations).

For the accepted abstracts, the full article will have to be submitted by August, 15, 2011.

To submit the papers, authors are required to have completed their registration (one at least one of the authors, if they are several) and they should have already received the confirmation by email.

2.3. Oral Presentations

Presentations will be in English; the dead line for their submission is October, 15, 2011. Only Power Point projectors – no other audiovisual equipment systems -, will be available for this purpose.

3. Key Dates

02.28.2011 Dead line for early Registration Fee

03.30.2011 Dead line for intermediate Registration Fee

04.30.2011 Dead line extended for abstract submission

05.15.2011 Dead line for abstract acceptance

08.15.2011 Dead line for full paper submission

10.15.2011 Dead line for Power Point presentation submission

4. For further information:

Please, visit the Conference website: <http://www.iucauned-GCET12.es>

For inquiries and comments: please send an e-mail to the Conference Secretariat: gcet@seatra.es

7 NIA to change to the Institute of Public Accountants (IPA)

I am pleased to announce that from the first week of May 2011, we will be proudly known as the Institute of Public Accountants (IPA).

The NIA has a proud history since it was established more than 88 years ago and it has successfully transformed itself today to an Institute that not only represents its members but has also helped shape the accounting landscape in Australia.

As part of our strategy, members, the profession and the public will notice the Institute's message across a number of national and international mediums with a focus on ensuring a path to long-term growth, while increasing the awareness and recognition of the Institute. We would like to thank you for your ongoing support and we look forward to building a successful future together.

Regards

Andrew Conway FPNA
Chief Executive Officer

Source: Email of 18/03/2011

8 Fellowships and scholarships

New Round of Newton International Fellowships

A new round of Newton International Fellowships - an initiative to fund research collaborations and improve links between UK and overseas researchers - has now opened.

The Newton International Fellowships are funded by the British Academy and the Royal Society and aim to attract the most promising early-career post-doctoral researchers from overseas in the fields of the humanities, the natural, physical and social sciences. The Fellowships enable researchers to work for two years at a UK research institution with the aim of fostering long-term international collaborations. Newton Fellows will receive an allowance of £24,000 to cover subsistence and up to £8,000 to cover research expenses in each year of the Fellowship. A one-off relocation allowance of up to £2,000 is also available. In addition, Newton Fellows may be eligible for follow-up funding of up to £6,000 per annum

for up to 10 years following completion of the Fellowship to support activities which will help build long term links with the UK.

The scheme is open to post-doctoral (and equivalent) early-career researchers working outside the UK who do not hold UK citizenship. Applications are to be made via the Royal Society's online application system which is available at <https://e-gap.royalsociety.org/>. The closing date for applications is Monday 4 April 2011.

Further details are available from the Newton International Fellowships website: www.newtonfellowships.org.

European Union Centre at RMIT
Building 5, Level 2 Bowen Street
GPO Box 2476, Melbourne VIC 3001
Australia

Tel: +61 3 9925 8214; Fax: +61 3 9925 8220; Email: eucentre@rmit.edu.au
Web: www.rmit.edu.au/eucentre

The European Union Centre at RMIT is funded through a grant from the European Union and RMIT University

9 Vacancies

Senior Lecturer / Associate Professor Australian School Of Business Australian School Of Taxation & Business Law REF. # 7885

Salary Level C: A\$99, 147K – A\$113, 749K per year (plus 17% employer superannuation and leave loading)

Salary Level D: A\$118, 615K – A\$130, 292K per year (plus 17% employer superannuation and leave loading)

The Australian School of Taxation and Business Law is seeking to appoint a scholar with a proven research record in taxation. 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 will be highly desirable.

Successful applicants will hold a Postgraduate Degree in law or taxation with a significant research component and must either hold a PhD in law or taxation or have commenced a PhD in law or taxation. Expertise in developing and co-ordinating programs for higher degree research students will be highly desirable.

Positions are available at the levels of Senior Lecturer to Associate Professor. The Australian School of Business reserves the right to determine the level at which the position will be filled.

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 Professor John Taylor (Head of School) on 93853292 or e-mail c.taylor@unsw.edu.au or Professor Michael Walpole (Associate Head of School – Research) on or e-mail m.walpole@unsw.edu.au to discuss the opportunities that may be available to you.

These are full-time continuing positions.

Applicants should systematically address the selection criteria in their application.

For the Information Package/ Position Description click
<http://www.hr.unsw.edu.au/services/recruitment/jobs/18031112.html>

Applications close: Friday, 1 April 2011

10 Doctoral Program in International Business Taxation

We are extremely happy to announce that WU has established a “Doctoral Program in International Business Taxation” (DIBT). This PhD program is a 3-year program, offered in English only, and it is open to outstanding students from all over the world who are interested in an excellent doctoral education preparing them for doing research in international business taxation. The Doctoral Program provides high-quality interdisciplinary training for graduates in the field of international taxation including and combining the disciplines of public finance, international tax law and cross-border tax management.

Although students will write their doctoral thesis in their own discipline (law, business, public finance, economic psychology, ...) they will be exposed to intensive interdisciplinary discussions during their stay in Vienna. By opening traditional tax training to other disciplines like economic psychology, history, political science, ethics, legal philosophy as well as organizational behavior and decision making (always in the context of taxation), a broadening of horizons and a more comprehensive approach to research questions is expected. The best possible standards in both research and teaching are guaranteed by a faculty of renowned scholars, who have published in the most prominent journals of their respective research fields and have proven a willingness and ability to do interdisciplinary research. The most distinguished professors in tax law, business administration, and public finance are either on the faculty of this program or have agreed to teach courses, give workshops, or to discuss research ideas and preliminary research results with the PhD students in Vienna. Students will be integrated in the research activities of the WU institutes dealing with taxation issues.

During the first year, students will be required to attend comprehensive courses to get the basic knowledge necessary for interdisciplinary work. The second and the third year will be dedicated to seminars in related fields, a research stay abroad, additional optional workshops, and especially to research on a thesis.

Throughout the three years, research seminars will help guide the students.

We will admit a very limited number of students each year. Tuition will be completely waived for them. For a certain number of students we will be even able to provide funding for the three-year stay at WU in Vienna!

Please spread the word and help us to get applications from the best students from all over the world. The program will start in September 2011. Deadline for the applications is April 15, 2011.

Please find more information attached.

If you have questions, please contact us:

Prof. Dr. Eva Eberhartinger (eva.eberhartinger@wu.ac.at): International Tax Management
Prof. Dr. Erich Kirchler (erich.kirchler@wu.ac.at): Tax Psychology
Prof. Dr. Dr. h.c. Michael Lang (michael.lang@wu.ac.at): International Tax Law Prof. Dr. Pasquale Pistone (pasquale.pistone@wu.ac.at): International Tax Law
Prof. Dr. Josef Schuch (josef.schuch@wu.ac.at): International Tax Law
Prof. Dr. Caren Sureth (caren.sureth@wu.ac.at): Taxation and Cross-Border Investment Decisions, Tax Accounting
Prof. Dr. Andreas Wagener (andreas.wagener@wu.ac.at): Cross Border Management
Prof. Dr. Alfons Weichenrieder (alfons.weichenrieder@wu.ac.at): Cross Border Management
Prof. Dr. Martin Zagler (martin.zagler@wu.ac.at): Public Finance

Administrative Issues: dibt@wu.ac.at

Many thanks and kind regards,
Eva Eberhartinger/Michael Lang/Martin Zagler

Univ.-Prof. Dr. Dr. h.c. Michael Lang, Vorstand des Instituts, Head of Institute
Institut für Österreichisches und Internationales Steuerrecht Institute for Austrian and International Tax Law, WU, Wirtschaftsuniversität Wien
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email: michael.lang@wu-wien.ac.at
www.wu-wien.ac.at/taxlaw (Institute)
www.international-tax-law.at (LLM International Tax Law) www.sfb-itc.at (SFB International Tax Coordination)

11 Tax, accounting, economics and law related meetings

Local

Griffith University **Islamic Finance Symposium**, 4 April 2011. The Islamic Finance Symposium aims to discuss the emergence of Islamic banking and finance in global financial markets and efforts by governments (through regulatory and tax initiatives) to facilitate it. While registration is free numbers are limited and attendees will need to register by Monday 14 March 2011. For further information see: <http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/departments-accounting-finance-economics/news-and-events/islamic-finance-symposium>

Atax GST's coming of age: GST for a brave new world conference, 13-15 April 2011, Outrigger, Little Hastings St, Noosa, Queensland. Contact Christine Brooks (christine.brooks@unsw.edu.au) or Michael Walpole (m.walpole@unsw.edu.au). For further detail and registration see the Atax web at www.atax.unsw.edu.au/GST2011

Australian Association of Constitutional Law Thursday 9 June 2011. The constitutional implications of taxation by discretion. Paper presented by The Honourable Justice Tony Pagone (Supreme Court of Victoria). Parliament may enact a law with respect to taxation by reference to which the amount of tax payable is made to depend upon the Commissioner's opinion about whether the application of a legislative provision is unreasonable, even where that opinion is formed by the Commissioner taking into account such 'matters, if any, as he

thinks fit': *Giris Pty Ltd v Commissioner of Taxation* (1969) 119 CLR 365. In 2011, what view should be taken of the constitutional limit of that discretion? Commentators: The Honourable Justice James Allsop (President, New South Wales Court of Appeal), Mr Neil Williams SC (Sixth Floor Wentworth Chambers)

Chair: Emeritus Professor Mark Aronson (University of New South Wales)

Court 18A, Federal Court, Queens Square, Sydney at 5.30 pm

Seminars are restricted to members of AACL. NSW Convenor: tel (02) 9223 0185 • fax (02) 9221 3788 • DX Sydney 328 • mantziaris@stjames.net.au •

Sixth Floor St James Hall, 169 Phillip Street, Sydney, NSW 2000.

National Secretariat: c/o Claire Hausler • tel (03) 8344 1011 • fax (03) 8344 1013 • law-cccs@unimelb.edu.au • Melbourne Law School, 185 Pelham Street, University of Melbourne, Vic 3010.

Queensland Tax Researchers' Symposium Griffith University, Friday, 1 July 2011, brings together tax academics and research higher degree students to discuss and present their current research interests. For further information see:

<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/queensland-tax-researchers-symposium>

The Post-GFC Debate Teaching Symposium, Griffith Business School's Finance and Financial Planning Discipline, 18 July 2011 Griffith University's South Bank campus.

<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/the-post-gfc-debate-teaching-symposium>

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

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>

Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

University of Sydney Law School **The business of tax administration**, 6-8 & 11-12 April 2011. Carson McNeil, Technical assistance advisor, Pacific Financial & Technical Assistance Centre. Content:

Compliance strategies and models used to improve voluntary compliance

Administrative policy and legislative developments

Tactical designs, operating models and structures that best support compliance strategies

The management of risks to compliance and the application of self assessment

Role of supporting strategies including funding, human capabilities and IT

Performance measurement and accountabilities of Tax Administrations

Timetable Semester 1 Intensive 6-8 & 11-12 April 2011

Assessment 1 x Take Home Exam (100%)

You can enrol in this subject on a single unit or non-award basis if you do not wish to commit to a Masters or Graduate Diploma. You can continue to add units via this method, and

provided you meet the relevant requirements, you can also qualify for a Graduate Diploma or Masters if you so wish.

Cross institutional study: Subject to approval from the Associate Dean (Postgraduate Coursework), candidates in other Faculties at the University of Sydney or from other universities may be able to enrol in this unit.

Fee: \$3,060 (Local Students); \$4,050 (International Students)

For more information and to apply: law.parsons@sydney.edu.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

12th Global Conference on Environmental Taxation “Market instruments & sustainable economy”, Madrid (Spain), 20-21 October 2011. Conference website: <http://www.iucauned-GCET12.es>

Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) guest lecture by Prof J Clifton Fleming, Jr (J Reuben Clark Law School, Brigham Young University, Provo, Utah) on “Issues in US International Tax Law and Policy“. Prof. Clifton Fleming holds the “Fulbright Distinguished Chair” at the Institute for Austrian and International Tax Law (WU) in the summer term 2011. The lecture will be held in English and will take place as follows: Thursday, March 24, 2011, 09.00 – 15.30; Friday, March 25, 2011, 09.00 – 15.30. The lecture takes place in the seminar room of our institute (UZA 3, Althanstraße 39-45, 1090 Vienna, section 5, 4th floor) Please register at astrid.mathias@wu.ac.at

Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) and the European Tax College of K.U. Leuven and Tilburg University, “Tax treaty case law around the globe” conference, 19-21 May 2011. Additionally, we are happy to invite all persons with at least a basic understanding of German to the Wolfgang Gassner memorial lecture at 16:00, which will be held right before the conference opening (18:15). In order to have lively and high level discussion, the number of conference participants is limited. The conference is open now for registration and we will be glad to receive your application. Please find the invitation and the application form on our website www.wu.ac.at/taxlaw. Direct link: <http://www2.wu-wien.ac.at/taxlaw/index.php?module=ContentExpress&func=display&ceid=529>

Institute for Austrian and International Tax Law together with the **Research Institute for European and International Tax Law** an intensive seminar on “The Practice of Double Tax Treaties in Case Studies - Senior level course” (July 7 – 9, 2011). The seminar will be a three-day course for very experienced 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). Please profit from our early-bird-discount and apply before April 30, 2011.

Institute for Austrian and International Tax Law conference on "Tax rules in non-tax agreements ", July 7 to 9, 2011, 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, 2011. Further information available at website www.wu-wien.ac.at/taxlaw

Institute for Austrian and International Tax Law On Tuesday August 31, 2010, our new LL.M. programme in International Tax Law for the academic years 2011-2013 was presented

in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

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 2011 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

Permanent Establishment Workshop; Level: Advanced; Date: 24-25 March 2011; Location:

Singapore; Price: \$ 950

Principles of International Taxation Rabat, Morocco 11 - 13 April 2011

Indian Corporate Taxation Singapore 21 - 22 March 2011

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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 annual conference 5-8 September 2011, University of Cambridge and the Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. Further information is available at: <http://www.legalscholars.ac.uk>

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>

International events and law conferences

<http://internationaleventsandlawconferences.yolasite.comlawlaw>

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

Johnston, Peter 'Pape's case: what does it say about standing as an attribute of 'access to justice'?' (2010) 22 *Bond Law Review* 16-37

Peacock, Christine "Nine steps to internationalise the law curriculum" (2010) 3(1&2) *Journal of the Australasian Law Teachers Association* 113-126

Taxation Today Issue 37 (February 2011)

"A Look Through the New LTC Regime" - A critical assessment of the new look-through companies regime - John Peterson and Sacha Oudyn

"When Do We Measure Intention Under Section CB?" - Determining intention and time of acquisition of land under the ITA - Murray McClennan & Tony Marshall

"Importers - Are You Aware of Your Duties?" - The impact of royalties on duty valuation - Campbell Pentney

"If You Can't Be a Good Example, Be a Ghastly Warning!" - the case of a patent attorney who failed to file tax returns - James Coleman

Overseas

Asia-Pacific Tax Bulletin Number 1 - 2011

Exploiting Form in Avoidance by International Tax Arbitrage – Arguments towards a Unifying Hypothesis of Taxation Law - **John Prebble**

Taxing Paradise – Tax Reform in Pacific Island Countries - Margaret Cotton, Matt Davies, Jonathan Dunn and Carson McNeill

Small and Less-Developed Jurisdictions and Their Struggle To Comply to International Standards - Victor van Kommer

Asia's Leading Holding Company Jurisdictions – Hong Kong, Malaysia and Singapore's Fight for Global Business - Daljit Kaur

Australia - Taxation of Mineral Resources – Policy Transition Group Reports on Minerals Resource Rent Tax - Michael Butler and Mathew Brittingham

Taxation of Private Equity Profits – ATO Issues Four Tax Determinations - Michael Butler, Jessica Pengelly and Sonia Misajlo

China - Two Paths for Developing Anti-Avoidance Rules - Wei Cui

Philippines - An Overview of the Protection of Taxpayer Rights - Uziel Alvarez

New Zealand - The Portfolio Investment Entity Regime - Greg Haddon and Oksana Komeshi

The Thai Experience in International Tax Treaty Negotiations - Patricia Mongkhonvanit

Reports on the following: Australia, Bangladesh, Brunei, China, Fiji, Hong Kong, Hong Kong/Japan, Hong Kong/New Zealand, IBFD, Japan, Nepal, New Zealand, New Zealand/Singapore, Pakistan, Papua New Guinea, Philippines, Singapore, South Korea, Sri Lanka, Thailand

Brennan, Geoffrey and Pincus, Jonathan J (2010) "Fiscal equity in federal systems," *Review of Law & Economics*: Vol. 6 Iss 3, Article 3. <http://www.bepress.com/rle/vol6/iss3/art3>

British Tax Review Number 6 2010

Essays in Honour of John F Avery Jones

Introduction - Judith Freedman

Foreword - Andrew Park

Travellers, Tax Policy and Agency Permanent Establishments - **Richard Vann**

Persons and Territories: on the International Allocation of Taxing Rights - Wolfgang Schön

Tax Treaties and State Succession: some UK Experience - JDB Oliver

Cross-border Dividend Taxation in the 21st Century: the [Ir]relevance of Tax Treaties - **Peter Harris**

Time for Ferrazzini to be Reviewed? Natalie Lee

The Obstacles Faced by the European Court of Justice in Removing the "Obstacles" Faced by the Taxpayer: the Difficult Case of Double Taxation - Sandra Eden

Avoidance and Appeals: Reversing and Upholding John F. Avery Jones and his Fellow

Special Commissioners - John Tiley and Dominic de Cogan

Tax Appeals and Reviews: the New Landscape - Malcolm Gammie

The Tax Law Rewrite in the United Kingdom: Plus Ça Change Plus C'est La Même Chose? David Salter

The Application of the Zero VAT Rate on Children's Footwear - Han Kogels
Interpreting Exceptional VAT Legislation: or, are there Principles in Pringles? Ian Roxan
Improving (Not Perfecting) Tax Legislation: Rules and Principles Revisited - Judith Freedman
Appendix I: Tax Polymath: A life in international taxation. Essays in honour of John F Avery Jones
Appendix II: John F Avery Jones: a list of publications in the British Tax Review

British Tax Review Number 1 2011

Editorial - Judith Freedman
Corporate Tax Road Map - Chris Sanger
Corporate tax reforms: UK's CFC proposals - Gary Richards and Liesl Fichardt
Italy: extension of CFC legislation to subsidiaries based in white list states or territories—EU compatibility issues - Raul Angelo Papotti
The bank levy: draft legislation - Kevin Cummings
Will the bank levy meet its objectives? Michael Devereux
HMRC v DCC Holdings (UK) Ltd: journey's end - Tim Crosley
R. (on the application of Prudential Plc) v Special Commissioner of Income Tax: qualified legal professionals in a privileged position - Greg Gordon
Unravelling Transactions for Tax Purposes: Rescission and Rectification - Monica Bhandari
Taxing Multinationals: Policy Analysis with a Focus on Technology - Yoram Margalioth

International Tax Journal Volume 37, Number 1, January-February 2011

International Partnerships, Joint Ventures and Hybrids - Edward C Osterberg, Jr
Transfer Pricing - Mark A Oates and James M O'Brien
France - Bruno Gouthière
Code Sec. 902 Tiering Limbo: How Low Can You Go? Douglas L McHoney and Joshua J DeMarco
How Do Partnerships Affect Income Sourcing? Kristen Hazel, Elizabeth Lewis, Sandra McGill and Thomas Ward
Conducting Business in the United States Through a Corporation "Operating on a Cooperative Basis" - George W. Benson
Short-Term International Assignments: Maximizing Effectiveness, Minimizing Cost and Risk - Girish Shankaran, Richard A Murray and Philip Miller
Recent Development of Real Estate Tax on Residential Properties in China - Monica Pheny and Pauline WY Wong

International VAT Monitor Number 1 - 2011

New EU Rules on Invoicing - Patrick Wille
New EU VAT Rules Applicable from 1 January 2011 - Fabiola Annacondia and Walter van der Corput
Babylonian Confusion Following the ECJ's Decision on Loyalty Rewards - John Watson and Kate Garcia
Provision of Infrastructure to Public Authorities under EU VAT - Daniel Sztanko
Intra-Community Supplies of Goods under Polish VAT Law - Rafał Lipniewicz and Paweł Selera
The Protective Policy of the Swiss VAT Authorities - Reginald Derks
India's Experience with VAT - Jose Sebastian
Practical information on European VAT - Fabiola Annacondia and Walter van der Corput
VAT news: Reports from: Argentina, Austria, Barbados, Belarus, Belgium, Brazil, Bulgaria, China, Colombia, Cyprus, Czech Republic, Denmark, ERA Annual Conference 2010, Estonia, European Union, Fiji, Finland, France, Germany, Ghana, Greece, Hungary, India, Ireland, Isle of Man, Italy, Japan, Jersey, Latvia, Liechtenstein, Lithuania, Macedonia (FYR), Malta, Mauritius, Netherlands, Netherlands Antilles, New Zealand, Peru, Philippines, Poland,

Portugal, Romania, Russia, Slovak Republic, Slovenia, South Africa, Spain, Sri Lanka, Sweden, Switzerland, United Kingdom, United States and Venezuela.
VAT case notes: Case notes from: Australia, Austria, Brazil, Canada, France, Germany, India, Netherlands, Russia, Sweden, United Kingdom and United States.

(2011) 40 (3) *Tax Management International Journal*

Almost a “Fall Classic”: Proposed Treasury Regulations Leave a “Series” of Issues

Unresolved - H Karl Zeswitz, Jr, and William R Pauls

U.S. Tax Compliance Requirements for Nonresident Aliens and Their Entities - Richard A Westin

Recent Tax-Related Developments in Mexico - John A Salerno

Planning Opportunities under New Employment Tax Rules for Foreign Disregarded Entities - Thomas St G Bissell

Engaged in a Trade or Business (in the United States) - Kimberly S. Blanchard

Cost-Sharing “Divisional Interests” Rule as Applied to E-Commerce Business Models

- Gary D Sprague

The §367(d) Temporary Regulations: Ripe for a Facelift After 25 Years - James J Tobin

How Dutch Bilateral Investment Treaties Offer Protection for Foreign Investments - Grant Hanessian, and Michiel Kloes

Current Status of US Tax Treaties and International Tax Agreements - Jason R Connery, Steven R Lainoff, and Charles W Cope

Current Status of Legislation Relating to U.S. International Tax Rules - Barbara M Angus, Marjorie A Rollinson, Peg O'Connor, Amanda Helbling, and Trey Olson

(2011) 64 (1) *National Tax Journal*

Do Caps on Increases in Assessed Values Create a Lock-In Effect? Evidence From Florida's Amendment One - Keith R Ihlanfeldt

Deferred Tax Positions and Incentives For Corporate Behavior Around Corporate Tax Changes - James M Poterba, Nirupama S Rao, and Jeri K Seidman

On Estimating Marginal Tax Rates for US States - W Robert Reed, Cynthia L Rogers, and Mark Skidmore

The Effects of Preferential VAT Rates Near International Borders: Evidence From Mexico - Lucas W Davis

Tax Planning by Mutual Funds: Evidence From Changes in the 105 Capital Gains Tax Rate - Feng Chen, Arthur Kraft, and Ira Weiss

Forum: education reform in an era of fiscal imbalance

Increasing Choice in the Market for Schools: Recent Reforms and Their Effects on Student Achievement - Susanna Loeb, Jon Valant, and Matt Kasman

Teacher Compensation Systems in the United States K-12 Public School System - Michael Podgursky and Matthew Springer

The Impact of Facilities on the Cost of Education - Timothy J Gronberg, Dennis W Jansen, and Lori L Taylor

Rasmussen, Mogens *International double taxation*, Kluwer Law International, 2011, ISBN 9789041134103, 240 pages, Price: USD 176,-; EUR 130,-; GBP 104,- “This book offers the reader a practical introduction to the law of income and capital tax conventions based on the OECD Convention as well as selected legislation and case law.”

13 ATTA members in the media

Over the years many members of ATTA have been quoted in media. This item will exist primarily from input by members. Please forward your items to the editor and New Zealand contributions particularly welcome.

14 Quotable quotes

Senator Fisher (South Australia) (3.24 pm)—The members opposite have no answers—and I rise to take note of the nonanswers given in question time today and to note that all this government is doing is dancing a dance. Our Prime Minister is dancing a very merry dance, at the behest of the Greens and to avoid calling a tax a tax. She is dancing a very merry dance to try to deny that she has broken a promise that there would under her government never, ever be a carbon tax. We might as well do the hokey pokey again on a dud of a policy that is all pain and no gain. It is bereft of detail; it is a total dud. All it will do is distort the market. It is bereft of details. Is petrol in or is petrol out? You put petrol in, you take petrol out. You put petrol in and you shake the tax about. You do the hokey pokey and—ooh!—you turn right around. And what happens when you turn right around? You are back to where you were before: all pain, no gain. As Senator Furner said, it is as useless as an ashtray on a motorbike. The government's carbon tax will surely be that, and as useless as tits on a bull. The analogies are endless.

The Minister for Finance and Deregulation, Senator Wong, said that the carbon tax is all about the future. No, it is not. We are in a time warp. It is like the ETS all over again. It is a dud of a policy. You have released it without detail. It is all pain and no gain. We might as well do the *Time Warp* dance:

It's astounding;

Time is fleeting;

Madness takes its toll.

So let's do the Time Warp. You might as well take us back to the time of the ETS with this carbon tax, because that is what it is—'Let's do the *Time Warp* again.' It is, after all, 'just a jump to the left' and then a 'step to the right' as this government moves us closer and closer to a carbon tax. The government jumped to the left and said, 'We'll never have a carbon tax.' The government then stepped to the right, because now they would have us believe that that which was wrong before apparently—a carbon tax—is now right. Now it is right to have a carbon tax. So put your hands on your hips—and this is where it gets good; we are supposed to believe that—because the Prime Minister, hands on hips, is going: 'Tut, tut, tut. It's not a tax; it's a scheme. It's a market based mechanism.' Call it what you will, it is a tax. A tax is a tax is a tax. So:

Put your hands on your hips.

Bring your knees in tight.

The Prime Minister is going to have to do that. She is going to have to bring those knees in tight, because Minister Wong has conceded that yes, the carbon tax will increase prices; it will increase costs. Bring your knees in tight. The government might as well confess a carbon tax will increase petrol prices at the bowser. Once the Australian people are aware of the increased prices at the bowser, bring your knees in tight. Some of that excess money will be siphoned offshore for the government to deliver on the UN pledge for developed countries to subsidise developing countries to save themselves on climate change. But it is the pelvic thrust:

But it's the pelvic thrust

That really drives you insane.

It is the pelvic thrust. It has to be parliamentary. The Prime Minister wants it to be.

Wednesday, 2 March 2011 Senate Chamber Hansard

<http://www.aph.gov.au/hansard/senate/dailys/ds020311.pdf>

Video of the above: 'Senator turns carbon tax into dance parody', ABC 2 March 2011
<http://www.abc.net.au/news/video/2011/03/02/3153400.htm>
'Parliament does the hokey pokey', Sydney Morning Herald 3 March 2011
<http://media.smh.com.au/national/selections/parliament-does-the-hokey-pokey-2213470.html?from=newsbox>
'Mary Jo Fisher's Hokey Pokey, Time Warp performance stuns parliament, goes viral',
News.com 3 March 2011
<http://www.news.com.au/national/mary-jo-fishers-hokey-pokey-time-warp-performance/story-e6frfkvr-1226015305756>

“Seven years on and more than \$800 million later, the Australian Taxation Office’s much-touted but oft-maligned new processing systems are yet to reach completion, will not achieve service standards for this tax year and have already triggered 30 per cent more compensation claims.”

Source: Walsh, Katie ‘ATO’s new system not up to scratch’ *Australian Financial Review* 25 February 2011 p 4

“The deputy opposition leader, Julie Bishop, posted a poll on her website recently asking her constituents to vote on whether they supported a carbon tax. ... As of yesterday, Bishop had received 965 responses of which 624 – or 64.7 per cent – strongly supported a carbon tax. A further 6.6 per cent supported it. Only 243 people, or 25.2 per cent, strongly opposed the tax and 3.2 per cent opposed. What was that about representing the views of your voters?”

Source: ‘Tax in poll position – The Diary’ *Sydney Morning Herald* 17 March 2011 p 22

“Politicians have been identified as the workers most at risk of making dodgy claims in their tax returns.

Australian Taxation Office documents obtained by *The Australian* under Freedom of Information laws reveal the agency commissioned an in-house analysis in which tax return data from 2008 and 2009 was run through “risk lenses” to help devise strategies for taxpayer compliance. It found that the highest ranked “at risk” occupation was “member of parliament”.

Source: ‘MPs lead in dodgy tax returns’ *The Australian* 17 March 2011 p 1. Full report p 7.

"If you want to make money out of your blue heeler, spend less than \$300 on puppy and guard dog training to get an instant tax break.
Spend up to \$1000 on puppy and training and you'll have to stagger the write-off over three years.
But try claiming a deduction for more than \$1000 and you'll need a rottweiler to fend off the taxman."

Source: Walsh, Kate 'Mongrel of a deduction' *Australian Financial Review* 18 March 2011 p 3

ATA News April 2011

<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

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

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1 Presidential column

Universities have a cycle – many cycles actually - and ours seems to have moved into a new phase temporarily. Outside my door in the student learning areas there is an air of sombre sobriety that can only be associated with midterm assessment – exams, tests and the like. Outside the building the Uni Bar is absolutely thumping with noise of music, chatter and revelry that can only be associated with midterm assessment – either those recovering from it or procrastinating in the hope that it and the pain will go away. This is so similar to the behaviour we see in wider society in a big city like ours. A microcosm of society on our very doorstep – as academics it is quite a privilege to see all this unfold in our workspace every year.

Discussions of another form of privilege have recently been opened up and this latter discussion will be of keen interest to tax teachers. 15 April 2011 saw the release by the Hon Bill Shorten, the Assistant Treasurer, of a discussion paper exploring the appropriateness of establishing a tax advice privilege. It considers the recommendation by the Australian Law Reform Commission that the law be amended to shield certain tax advice documents held and created by accountants from the information-gathering powers of the Commissioner of Taxation.

Anyone wishing to comment on the recommendation must do so by 15 July 2011. As usual the form of comment sought is fairly structured and there is a list of topics on which comments are sought. Members will come to their own views, but I found the discussion paper oddly balanced with a preponderance of reasons why professional privilege should not be extended to non lawyer tax practitioners and should be kept as a privilege for lawyers. There also seemed to be no real counter in the discussion paper to what seem to me to be two

powerful arguments in favour of not extending privilege. One is a pet theory of mine (and apparently the NSW Law Society) that although both accountants and lawyers have ethical obligations, non lawyers are not subject to the overriding duty as officers of the court that lawyers carry and thus professional privilege is nuanced by this. Lawyers' clients can rely on privilege but the lawyers cannot risk misleading a court in any way (which is not to say that non-lawyers would, of course) and they control their clients, in a subtle way, by reason of this.

The other critical argument is the statement in the discussion paper that privilege is used as a blocking tactic to obstruct investigations. Reference is made in support of this to an Australian National Audit Office Report to this effect (ATO Administration of Tax Penalties, Audit Report 31 (2000)) and to comments by the Cole Commission (the Royal Commission into the actions of the Australian Wheat Board involving the sale of wheat to Iraq).

On the other hand there does not seem to be much mention either of the competitive disadvantage that the existence of the current form of privilege affords lawyers working in tax compared to accountants working in the area. This disadvantage is seen as being borne only by small accounting firms. Surely there must be wider implications.

The upshot is that there is much food for thought in the discussion paper –and when you look you find there is a range of other material on which Treasury also wants comments – ranging from the GST and duty Tourist Refund Scheme through to taxing trusts and allowing beneficiaries of loss trusts to have access to primary production averaging and farm management deposits.

So if you find you have spare time over Easter don't hold back!
The ATTA Exec offers you our best wishes for a safe and restful Easter/ANZAC break.

Regards
Michael Walpole

2 ATTA 2012 Conference

The 24th Annual Conference of the Australasian Tax Teachers Association, hosted by the University of Sydney, will be held at the Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

The Conference Committee consisting of tax teachers from both the Sydney Law School and the University of Sydney Business School are continuing to work on various aspects of the conference. The conference website is still being developed and I am assured will be available shortly.

So please put in your diary. With the Sydney Festival on there will be no better time to visit Sydney.

Michael Dirkis

3 New Zealand developments

Recent Events in New Zealand

KiwiSaver (the New Zealand tax-preferred superannuation scheme) has been in place for less than four years, but already issues with the disclosure regime are evident. In part, the issue was highlighted by publicity surrounding Huljich Wealth Management (when Mr Huljich artificially inflated returns on a KiwiSaver fund by contributing personal funds to the managed fund).

A number of deficiencies in the current disclosure regime are evident, prompting the Ministry of Economic Development to release a Discussion Paper in late 2010 (Periodic Reporting Regulations for Retail KiwiSaver Schemes). The primary items under consideration are:

- Fees and Charges. Currently while there is a requirement to disclose fees and charges, the format and exact items of disclosure are not prescribed. This results in the provision of information that is not comparable between schemes, and potentially is misleading to investors. By way of example, administration and management fees must be disclosed, but other fees (legal, transaction, audit etc) do not.
- Format of Disclosure. New Zealand is one of only a few OECD countries that do not prescribe ongoing disclosure requirements of items such as fees and returns. The Discussion Paper suggests the use of a prescribed template for quarterly disclosure of fees and expenses related to retail superannuation schemes.
- Consistency of Reporting Fund Returns. There are a number of different options for reporting fund returns by KiwiSaver schemes. For example, there are no standardised methods for calculating performance, e.g. whether returns are reported gross or net of tax and fees.
- Asset Allocation. Presently, there is no disclosure requirement for superannuation schemes to disclose the asset classes that funds are invested in.

The weak disclosure requirements in New Zealand restrict the ability of New Zealand investors to make effective decisions on their retirement saving investments. When combined with the issue that many New Zealanders are unsophisticated investors (with an absence of tax preferred retirement saving vehicles from 1988 to 2007), the issue warrants robust discussion and prompt action to ensure the continued integrity of the KiwiSaver scheme.

Lisa Marriott

4 Arrivals, departures and honours

"With the resignation of the current Pro-Vice-Chancellor of the College of Business and Economics and Dean of Commerce (Professor Nigel Healey), Professor **Adrian Sawyer** has been appointed as Deputy PVC effective from 23 March 2011, and following Professor Healey's departure in July 2011, Adrian will take up the role of Acting PVC and Dean of Commerce. Adrian will remain in this role until the international search for a replacement is complete."

Still on the subject of **Adrian Sawyer**, he was featured in the CCTV quake footage, which was televised with the by line: 'Quake survivor tells how he cheated death.' Adrian was on his way to the Inland Revenue Department.

<http://tvnz.co.nz/national-news/quake-survivor-tells-he-cheated-death-2-05-video-4099620>

Congratulations to **Ian Tregoning** on the completion of his doctorate. The topic was: ‘An examination of the development and meaning of goodwill and the possibility of achieving a synthesis between its legal and accounting concepts’. His supervisor was Prof Rick Krever, Dept of Business Law and Taxation, Monash University.

5 Call for papers

Queensland Tax Research Symposium

Griffith University will host the second Queensland Tax Researchers’ Symposium on Friday, 1 July 2011. This symposium brings together tax academics and research higher degree students to discuss and present their current research interests. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 29 April 2011 (500 words). Note it is possible for tax academics to attend without presenting a paper. For further information see:
<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/queensland-tax-researchers-symposium>

12th Global Conference on Environmental Taxation

“Market Instruments & Sustainable Economy” Madrid (Spain) October 20-21, 2011

1. Presentation

Since 2000, the GCET is being held every year as an international meeting of specialists and a forum for the exchange of ideas and research findings, derived from the scientific analysis and the implementation of taxes and other market instruments aiming to protect the environment and foster sustainability.

As in previous GCET editions, the 12th GCET aims to be the right international framework to share and expand knowledge, experiences and points of view among participants from diverse countries, experts on different scientific fields – such as economics, accounting, environmental management, law and public administration – all working on an increasingly important subject in today’s dynamic society.

The 12th GCET key theme is: Market Instruments and Sustainable Economy. This broad framework encompasses quite diverse issues and perspectives within the current scientific research. To maximize the benefit from all contributions that main theme has been divided into five topics:

1. Sustainable Urban Mobility and Transport.
 2. International Sustainability and Human Security.
 3. Market Instruments to Foster Sustainable Technology and Renewable Energy.
 4. Industrial Transformation “pro-Sustainability” in the context of Economic Crisis.
 5. Emission Trading Schemes and Environmental Tax Reform to Sustainable Economy.
2. Communication Guidelines

Papers and abstracts to be presented at the Conference should be unpublished and address one of the aforementioned thematic areas

2.1. Format and style of papers and abstracts

a. Texts: to be presented in Times New Roman (TNR) of 11 pt., double space; paragraph division of 6

pt., left alignment.

b. Document title: to be presented in TNR of 12 pt., centred, bold and capital letters.

c. Authors: the name of the author or co-authors should be placed below the title in TNR of 11 pt., bold and centred.

- d. Sections: to be numbered in increasing order and their corresponding titles in TNR of 12 pt., and bold. Within each section, the titles of the subsections must be in TNR of 12 pt.
- e. Page Numbers: with the exception of the cover page, all pages should be numbered on the right bottom
- f. References: To be placed at the end and ordered by number.

Call for papers

2.2. Dead line, text dimensions and other conditions:

- a. Abstract: the body of the text should not exceed 350 words. Charts, tables, references and quotations are not accepted.

It should be submitted through the web site by March, 1, 2011.

The authors will be notified whether their abstracts have been accepted or not by March, 15, 2011.

- b. Full article: it should not exceed 20 pages (including charts, tables, references and quotations).

For the accepted abstracts, the full article will have to be submitted by August, 15, 2011.

To submit the papers, authors are required to have completed their registration (one at least one of the authors, if they are several) and they should have already received the confirmation by email.

2.3. Oral Presentations

Presentations will be in English; the dead line for their submission is October, 15, 2011.

Only Power Point projectors – no other audiovisual equipment systems -, will be available for this purpose.

3. Key Dates

04.30.2011 Dead line extended for abstract submission

05.15.2011 Dead line for abstract acceptance

08.15.2011 Dead line for full paper submission

10.15.2011 Dead line for Power Point presentation submission

4. For further information:

Please, visit the Conference website: <http://www.iucauned-GCET12.es>

For inquiries and comments: please send an e-mail to the Conference Secretariat: gcet@seatra.es

6 The Tax Institute unveils the refreshed brand identity

Australia's leading professional association in tax unveiled its refreshed brand identity at a packed audience of over 450 tax professionals attending the National Convention in Brisbane.

The brand refresh includes a change of name to "The Tax Institute", new logo, re-designed website and new visual identity across all Institute communications. These changes are being implemented following significant research with members and the wider tax profession.

"We believe this new identity represents the values of the Institute and reflects the strength and characteristics of the tax profession. It maintains and celebrates the history and heritage of the Institute while appealing to tomorrow's tax professional", said CEO of The Tax Institute, Noel Rowland.

"This new identity will represent The Tax Institute and its members into the next decade and beyond."

For more information: Anna Mirzayan, General Manager Marketing The Tax Institute, T: 02 8223 0061, or Craig Regan, Lighthouse Communications, 02 9692 8811, 0408 448 527

Source: Taxation Institute of Australia 7 March 2011

<http://www.taxinstitute.com.au/media-releases/the-tax-institute-unveils-the-refreshed-brand-identity>

7 Book reviews

Michael Lang *Introduction to the Law of Double Taxation Conventions* (Linde, 2010)

Introduction to the Law of Double Taxation Conventions was published last year and written by Michael Lang of the Institute of Austrian and International Tax Law at the Vienna University of Economics and Business. Originally based on Lang's teaching materials and first published in German, this English edition provides a comprehensive overview of the need for double taxation convention/agreements and the articles used in the OECD Model Convention.

The book starts by providing an overview as to when double taxation can arise, the purposes of double tax conventions and an introduction to their interpretation – explaining the importance of the OECD Model and commentary and the relevant domestic law. After providing a chapter on the structure of DTCs, each chapter focuses on a specific aspect of DTCs: for example: persons covered; taxes covered; allocation rules; elimination of double taxation. The remaining chapters then focus on the remaining Articles of the OECD Model Convention – e.g. non-discrimination, mutual agreement, exchange of information and assistance in the collection of taxes.

Overall I felt this book was very useful to students or practitioners who have little experience with DTCs. The standard taxation textbooks, although covering international taxation, do not provide much discussion of DTCs. (It is noted however that for a useful Australian text on the subject, reference can be made to *Principles and Practice of Double Taxation Agreements: A Question and Answer Approach* by Professor Robert Deutsch, Roisin Arkwright and Daniela Chiew (2008, BNA International).

Lang's book is well structured and written, and provides useful examples throughout. Although the book tends to focus on the OECD Model (with some reference to the UN Model), at times references are made to notable deviations from the Model. Helpful explanations are provided as to the wording of the various articles. Chapter 9 on allocation rules covers a number of Articles and it may be useful to break this chapter up in future editions.

Three annexes are provided – the OECD and UN Model; and well as the OECD Model Convention with Respect to Estate, Inheritance and Gift Taxes. The latter is provided as the final chapter of the book very briefly discusses the OECD Inheritance Tax Model. Due to the brief nature of the discussion (covering only 3 pages), I felt this added little to the book, but would make students aware of an additional model treaty and the limitations of its scope.

Overall I would recommend this book as useful reference for students who are wanting to expand their knowledge of DTCs; and would be a useful "recommended resource" in courses that cover DTCs in any detail.

Kathrin Bain,
Lecturer, Australian School of Taxation and Business Law, UNSW

GT Pagone *Tax Avoidance in Australia* (The Federation Press, 2010)

Many of us would have heard Justice Pagone speak at the 2011 ATTA Conference Dinner. His book, *Tax Avoidance in Australia*, draws on his vast experience of both the theoretical underpinnings and practical application of tax law (as a former barrister and current Judge of the Supreme Court of Victoria).

This is the first book I am aware of that deals exclusively with the general anti-avoidance rules (GAAR) from an income and GST perspective. Comprising ten chapters, the book starts by introducing the topic and concepts such as sham, tax evasion, tax avoidance and tax minimisation. Chapter 2 provides the background of Part IVA and a discussion of the prior Section 260. Chapters 3 through 8 then focus on the various sections of Part IVA, (i.e. scheme; tax benefit; purpose; dividend stripping and streaming; and cancelling tax benefits). Chapter 9 discusses the general anti-avoidance rule (Division 165) in the GST Act. The final chapter discusses the obligations upon advisers in relation to advising on tax avoidance and should act as a welcome reminder to tax practitioners as to their obligations in this regard.

This book is a useful resource to anyone wanting an in depth discussion of the Australian GAAR. Previous texts I have referred to do not provided the same level of depth of each various element of the GAAR. Numerous cases are referred to throughout which provide context to the various sections.

The one criticism I have is that the preface states “the views expressed in this book have developed over many years of legal practice as a barrister in litigating and advising upon the application or non-application of the various anti-avoidance rules”. However, when reading the book, I didn’t feel that Justice Pagone’s viewpoint came through as much as it could have. Perhaps a useful addition could be some examples or anecdotes based on his vast legal experience – I’m sure there are many that did not progress to court.

The Foreword by The Honourable Murray Gleeson AC provides a welcome introduction to the book, giving a brief history of Part IVA and posing the question that concerns many taxpayers and advisers, where do you draw the line between legitimate tax planning and illegitimate tax avoidance? Justice Pagone demonstrates that despite the numerous cases that have dealt with Part IVA, this is not a question that is easy to answer.

Kathrin Bain,
Lecturer, Australian School of Taxation and Business Law, UNSW

8 Vacancies

Various positions ranging from Lecturer, Senior Lecturer, Associate Professor, **Deakin University School of Law**. Applications close on 8 May 2011. Contact Professor Anne Rees 03 5227 2215 www.deakin.edu.au/jobs

Academic Positions **Melbourne Law School, The University of Melbourne**, Australia

Salary range: AUD\$77,978 - AUD\$148,152 p.a. plus 17% superannuation

Melbourne Law School, Australia's first all-graduate law faculty, invites applications for continuing appointments from creative legal scholars committed to educational innovation.

We continue to 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 community engagement 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 the country's first law degrees. We were the first to move to the 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 to integrate 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, under the job category 'Law'.

Melbourne Law School is an equal opportunity employer, and welcomes applications from scholars able to enrich the diversity of our community. In particular we encourage Aboriginal and Torres Strait Islander people to apply.

All enquiries to Professor Carolyn Evans, Dean, email: law-academicpositions@unimelb.edu.au, or tel. + 61 3 8344 6172. Applications (consisting of a curriculum vitae and a cover letter addressing the selection criteria) must be submitted online at www.jobs.unimelb.edu.au

Close date: 27 April 2011. For position information and to apply online go to www.hr.unimelb.edu.au/careers, click on 'Job Search' and search under the job title or job number 0023045.

Lecturer / Senior Lecturer in Public, Constitutional and Administrative Law, Sydney Law School, Reference No. 419/0211

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capacity for original legal research and publication of your research in refereed journals, books and reports

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Selection criteria must be addressed in order to be considered for the position.

Specific enquiries about the role can be directed to Professor Greg Tolhurst on +61 2 9351 0243 or greg.tolhurst@sydney.edu.au

Enquiries regarding the recruitment process can be directed to Michelle Carlon on + 61 2 8627 1238 or michelle.carlon@sydney.edu.au

Enquiries regarding future vacancies in related disciplines please contact Michelle Carlon on + 61 2 8627 1238 or michelle.carlon@sydney.edu.au

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The University is an Equal Opportunity employer committed to equity, diversity and social inclusion. Applications from equity target groups and women are encouraged.

University of Western Sydney Ref 269/11 Lecturer in Law (2 Positions), School of Law 2 Positions Available. 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/or interdisciplinary law teaching in business degrees.

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Leave Loading). Position enquiries: Professor Michael Adams, (02) 9685 9123;
michael.adams@uws.edu.au
Closing Date: 29 April 2011

University of Wollongong Lecturer Faculty of Law The Faculty of Law at the University of Wollongong aims to provide excellence in Law teaching and legal research for the benefit of the legal profession and the wider community in the Illawarra, New South Wales and beyond. We are seeking to make two academic appointments in the Law Faculty to contribute to the maintenance and enhancement of our reputation for high quality teaching and research excellence. Please refer to our website for full details. Applicants must address the criteria specified in the Position Description, which is available from our website. For further information about this role please contact Professor Luke McNamara, Dean of the Faculty of Law on (02) 4221 3382. Applications Close 24 April 2011. Quote Ref No: 23891
<http://employment.uow.edu.au/index.html>

9 LawGenius

FREE LawGenius download helps cash-strapped law and business students swap Notes and excel!

Sydney, Australia – March 24, 2011 - An online download initiative called LawGenius is set to change the way students and academics use and teach the Law, by providing them with statutes that can cost them hundreds of dollars in hard copy format, as a free download. Not only could these free downloads — available from www.lawgenius.net — render many law books obsolete, the creators also hope they will inspire collaborative learning by providing students and academics an unprecedented ability to search the statutes, and Collaborate in Context™ with LawGenius Notes annotations.

The creator of LawGenius, Alfred Papallo says the powerful award winning eComPress technology developed by Eurofield Information Solutions and incorporated into LawGenius, allows the creation and seamless electronic transfer of LawGenius Notes in context.

“LawGenius Notes can be text the user keys in, files, pictures, email and web addresses, and the Notes only know where they are attached and do not affect the content in any way. Students using LawGenius can swap ideas and any other relevant information as Notes attached to key legislative passages via e-mail with classmates and lecturers — who can easily incorporate those Notes into their own copy in the same context. Plus, when they download a new release of their LawGenius publications, the Notes automatically transcribe in context to the new publication.”

Alfred hopes that LawGenius will prove an invaluable resource for assignments and exam revision — particularly if students can interact with their lecturers and professors using LawGenius Notes.

“It also offers exciting opportunities for far-flung fellow academics to collaborate on papers — swapping and incorporating annotations and commentaries on key passages of legislation regardless of where they’re based, and without ever compromising the content.”

Breaking open a closed market

Alfred Papallo says because there are only a few law publishers, hard copies of statutes such as Corporations Law, Income Tax Law and Family Law can cost anywhere from \$50 to \$300, even with student discounts.

“Free online references libraries of statutes — such as Austlii and ComLaw are excellent web based services — but they cannot be downloaded with their indexed search, much less allow users to Collaborate in Context™ the way LawGenius can.

Establishing a new standard for law research

Eurofield Information Solutions is offering to license LawGenius free to all students and academics with an .edu.au email address. The company also plans to release a commercially licensed version for legal and accounting professionals with ten regular updates per annum. Professional LawGenius publications will also have an automatic inbuilt mechanism to check that the copy being used is the latest release.

“We hope that LawGenius — and the eComPress technology that powers it — will become the new industry standard for publishing legal statutes throughout academia and education, and among legal and accounting professionals.

“Professional lawyers and accountants used to have permanent printed libraries in their practices that they could annotate and access at their own convenience. They can now recover those same benefits with a powerful portable electronic library”.

“We believe legal and accounting professionals need to regain their independence. LawGenius will enable them to compile a comprehensive library that is accessible 24/7 off-line or on their LAN server — with their annotations from all sources available in one place. Librarians can also assist them by compiling information relevant to a particular client or matter, and sending it to the practitioner for inclusion in context in their copy. ”

Federal and New South Wales legislation are now available for students and academics

LawGenius currently offers eight federal legislative kits (Corporations Law, Income Tax Law, Fair Work Law, Competition and Consumer Law, Communications and Media Law, Criminal Law, Family Law and Migration Law); and seven kits covering NSW law (NSW Consumer Affairs Law, NSW Conveyancing Law, NSW Court Law, NSW Criminal Law, NSW Local Government Law, NSW Motor Traffic Law, NSW Occupational Health and Safety Law).

A NSW Duty & Taxation Law kit will be available soon, along with similar suites of publications for other jurisdictions.

10 Tax, accounting, economics and law related meetings

Local

Australian Association of Constitutional Law Thursday 9 June 2011. The constitutional implications of taxation by discretion. Paper presented by The Honourable Justice Tony Pagone (Supreme Court of Victoria). Parliament may enact a law with respect to taxation by reference to which the amount of tax payable is made to depend upon the Commissioner’s opinion about whether the application of a legislative provision is unreasonable, even where that opinion is formed by the Commissioner taking into account such ‘matters, if any, as he thinks fit’: *Giris Pty Ltd v Commissioner of Taxation* (1969) 119 CLR 365. In 2011, what

view should be taken of the constitutional limit of that discretion? Commentators: The Honourable Justice James Allsop (President, New South Wales Court of Appeal), Mr Neil Williams SC (Sixth Floor Wentworth Chambers)
Chair: Emeritus Professor Mark Aronson (University of New South Wales)
Court 18A, Federal Court, Queens Square, Sydney at 5.30 pm
Seminars are restricted to members of AACL. NSW Convenor: tel (02) 9223 0185 • fax (02) 9221 3788 • DX Sydney 328 • mantziaris@stjames.net.au •
Sixth Floor St James Hall, 169 Phillip Street, Sydney, NSW 2000.
National Secretariat: c/o Claire Hausler • tel (03) 8344 1011 • fax (03) 8344 1013 • law-cccs@unimelb.edu.au • Melbourne Law School, 185 Pelham Street, University of Melbourne, Vic 3010.

Queensland Tax Researchers' Symposium Griffith University, Friday, 1 July 2011, brings together tax academics and research higher degree students to discuss and present their current research interests. For further information see:
<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/queensland-tax-researchers-symposium>

The Post-GFC Debate Teaching Symposium, Griffith Business School's Finance and Financial Planning Discipline, 18 July 2011 Griffith University's South Bank campus.
<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/the-post-gfc-debate-teaching-symposium>

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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>
Call the National Events team on 1300 733 842 for more details.
Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

12th Global Conference on Environmental Taxation "Market instruments & sustainable economy", Madrid (Spain), 20-21 October 2011. Conference website: <http://www.iucauned-GCET12.es>

European University Institute, Fiesole (Florence, Italy). Tax Havens. Selected Theoretical and Practical Key Issues: A Legal and Economic Perspective – 8-10 June 2011
<http://www.eui.eu/Projects/GGP/Academy/2011/TaxHavens.aspx> . The course, followed by a conference on 11 June 2011 (including among the additional speakers Stef van Weeghel,

Jeffrey Owens, Porus Kaka and Philippe Kermode), is free of charge, will admit a limited number of participants, selected on the basis of their curriculum and interest for the topic.

University of Lisbon (Lisbon, Portugal). **3rd GREIT (Group of Research on European International Taxation) Summer School**, 19-25 June 2011, followed by the 6th GREIT Conference. GREIT is a small and self-financed group of European researchers www.greit-tax.eu, working on topics of European international taxation. The participation to both events is against the payment of an entrance fee with reductions for young people, doctoral students and academics. More on http://www.ideff.pt/not_detail.php?aID=317

The function of the Summer School is to bring up people with knowledge of international tax law, tax treaty law or European law to get up to the latest standards of European tax law in just four full days of lecturing with some of the reknown academic experts of European tax law. This year's topic of the GREIT conference is "Tax mobility in Europe", focusing on an interdisciplinary debate among legal experts on tax issues raised by the topic, including current hot issues, such as CCCTB, and also involving experts from other areas of the world.

Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) and the European Tax College of KU Leuven and Tilburg University, "Tax treaty case law around the globe" conference, 19-21 May 2011. Additionally, we are happy to invite all persons with at least a basic understanding of German to the Wolfgang Gassner memorial lecture at 16:00, which will be held right before the conference opening (18:15). In order to have lively and high level discussion, the number of conference participants is limited. The conference is open now for registration and we will be glad to receive your application. Please find the invitation and the application form on our website www.wu.ac.at/taxlaw. Direct link: <http://www2.wu-wien.ac.at/taxlaw/index.php?module=ContentExpress&func=display&ceid=529>

Institute for Austrian and International Tax Law together with the **Research Institute for European and International Tax Law** an intensive seminar on "The Practice of Double Tax Treaties in Case Studies - Senior level course" (July 7 – 9, 2011). The seminar will be a three-day course for very experienced 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). Please profit from our early-bird-discount and apply before April 30, 2011.

Institute for Austrian and International Tax Law conference on "Tax rules in non-tax agreements", July 7 to 9, 2011, 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, 2011. Further information available at website www.wu-wien.ac.at/taxlaw

Institute for Austrian and International Tax Law On Tuesday August 31, 2010, our new LLM programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie.at).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

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 2011 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.

Forthcoming ITA Courses

02 - 03 May 2011 Transfer Pricing Workshop

16 - 18 May 2011 International Taxation of Expatriates

23 - 27 May 2011 Practical Aspects of International Tax Planning

23 - 24 May 2011 International Tax Planning for Multinational Enterprises

06 - 07 Jun 2011 Taxation of Holding Companies in Europe

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Courses currently available

- ITA101 Fundamentals of Tax Treaties
- ITA102 Residence
- ITA103 Permanent Establishments
- ITA104 Employment and Related Income
- ITA105 Passive Income
- ITA106 Business Profits

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 Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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 annual conference 5-8 September 2011, University of Cambridge and the Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. Further information is available at: <http://www.legalscholars.ac.uk>

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>

International events and law conferences

<http://internationaleventsandlawconferences.yolasite.comlawlaw>

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.

11 Recent publications

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

Local

Australia Treasury *Privilege in relation to tax advice* – discussion paper, 15 April 2011
<http://www.treasury.gov.au/contentitem.asp?NavId=037&ContentID=2005>

(2011) 40 (1) *Australian Tax Review*

Editorial

GST in Australia: Looking forward from the first decade – Justice Richard Edmonds
Public policy concerns in taxpayer claims against the Commissioner of Taxation: Myths and realities – **John Bevacqua**

Theft of trading stock: Preventing a double deduction on loss by theft is problematic – **Dale Boccabella**

Avoiding the New South Wales stamp duty anti-avoidance measure in section 24: The decision in *Centro* – Christopher Peadon

Legislative change to director penalty notices and security for tax payments – Matthew Broderick

Overseas

(2010) 58 (4) *Canadian Tax Journal*

The Latest Foreign Affiliate Proposals: Selected Aspects - Penny Woolford and Francis Favre

The New Services PE Provision of the Canada-US Tax Treaty - Marsha Reid

Stopping the Losses: The Application of Stop-Loss Rules to Transactions Involving Foreign Affiliates - Jim Samuel

Policy Forum: Should Extended Producer Responsibility Programs Use Eco-Fee-Included Pricing? Duncan RW Bury

Current Cases: (FCA) *Exida.com Limited Liability Company v. Canada*; *Glaxosmithkline Inc. v. Canada*; *Zen v. Canada* (National Revenue)

International Tax Planning: The US Passive Foreign Investment Company Rules

Personal Tax Planning: Income-Splitting Strategies: Selected Aspects

Selected US Tax Developments: The Road to Nowhere: How Two New US Withholding Initiatives Reveal the Deeper Problem with Current US Tax Policy

(2010) 58 *Canadian Tax Journal* Special Supplement

The Honourable Donald G.H. Bowman: A Judge's Journey – J Scott Wilkie

Going for the Jugular: Justice Bowman's Approach to the Craft of Judging - Neil Brooks and Kim Brooks

A Fireside Chat with the Chief Justice of the Tax Court of Canada - The Honourable Donald GH Bowman with Al Meghji and J Scott Wilkie

Donald Bowman's Career as a Tax Litigator for the Crown, 1962-1971 - Roger Taylor and Wayne Adams

The Qualities of a Judge - Sheldon Silver

Fairness, Common Sense, and Justice in Deciding Tax Cases: The Legacy of Justice Bowman - Guy Du Pont and Wilfrid Lefebvre

The Development of the Tax Court of Canada: Status, Jurisdiction, and Stature - Ian MacGregor, Thomas Akin, Jeff Oldewening, and Kimberly Brown

The Significance of Commercial and Accounting Principles in Canadian Tax Cases - Paul K Tamaki and Gabrielle Richards

Tax Treaty Cases, 1965-2008 - David A Ward and Stephen S Ruby

Justice Bowman on Substance over Form - Brian J Arnold

Breaking Bad: "Remediation" and Tax Plans Gone Wrong—Judicial Attitudes - Nathan Boidman, Nicolas X. Cloutier, and Edwin G Kroft

Decisions Involving Legal Relationships: Partnership, Employee Versus Independent Contractor, and Agency - Elizabeth J Johnson and Jeffrey C Johns

The Evolution of the Reasonable Expectation of Profit Test - Gordon Williamson and Larry Chapman

Ministerial Assumptios and Burden of Proof in Tax Appeals - William J Innes and Edwin C Harris

The Tax Treatment of Intangibles - Blake Murray, Richard Tremblay, and Susan Wooles

Justice Bowman's Decisions on the Deductibility of Interest - Howard J Kellough
The Evolution of the International Tax Rules - Sandra Slaats and Penny Woolford
The Unthinkable Anathema of Double Non-Taxation: The Relevance and Implications of Foreign Tax Considerations in the Context of Applying GAAR - Angelo Nikolakakis
A Period of Interest - Warren Mitchell

Derivatives & Financial Instruments Number 2 - 2011

Basel III, Capital Adequacy and Covered Bonds - Anton Joseph
United States/International - Multi-Jurisdictional Reactions to the US HIRE Act Withholding - Willem Bongaerts, Paul Carman, Albert Collado, Eric Fort, Wilhelm Haarmann, Jidesh Kumar, Peter Maher, Raul-Angelo Papotti, Alain Ranger and George Ribeiro
The Brittle Reincarnation of VAT Saving Schemes - Shima Heydari and Simon Cornielje
Germany - Regulatory and Tax Aspects of Short Selling - Martin Krause and Dr Benedikt Weiser
France - New Tax Rules: Highlights of 2011 Finance Bill, Fourth Amended Finance Bill for 2010 and 2011 Social Security Finance Bill - Sophie Marciniak
Belgium - Cash Drain Transactions and Tax Deductibility of Certain Expenses - Chung Yuen Lai and Kris Lievens
Indonesia - New Implementing Regulation for 2008 Income Tax Law and New VAT Rules for Banking Industry - Freddy Karyadi
Brazil - Recent Developments regarding the Tax on Financial Transactions - Bruno Macorin Carramaschi and Diego Alves Amaral Batista
Australia - Recent Developments - Anton Joseph
United States - Flurry of Financial-Related Developments in Tax and Accounting - Viva Hammer

European Taxation No 4, 2011

Poland 2011 Income Tax Amendments - Tomasz Lewicki
Tax Amendments in the Former Netherlands Antilles and Dutch Tax Treaties in Relation to the New Dutch Caribbean - Ton van Doremalen
Using Exchange of Information in Regard to Assistance in Tax Collection - Cihat Öner
Electronic Commerce and Indirect Taxation in Spain - Ana María Delgado García and Rafael Oliver Cuello
United Kingdom - Finance (No 3) Act 2010 and Finance Bill 2011 - Douglas Roxburgh
EU update – Commission - Laura Pakarinen; Council - Laura Pakarinen - Court of Justice - Laura Pakarinen
Opinion Statement of the CFE on X Holding (C-337/08) - Submitted to the European Institutions in January 2011
Finland/Sweden - Determining the Arm's Length Interest Rate of an Intra-Group Loan - Marjaana Helminen
Israel - Tax Incentive Reform - Yoad Frenkel
REITS under the New Netherlands–United Kingdom Tax Treaty - Hein Vermeulen
2011 Amendments to the Slovak Income Tax Act - Tomáš Ciran and Zuzana Blažejová

(2011) 37 (2) *International Tax Journal*

International Tax Extenders - Lowell D. Yoder
Anti-Deferral and Anti-Tax Avoidance - Scott L. Semer
Foreign Tax Credits - James A. Riedy
The Netherlands - Peter Flipsen, Onno Burgers & Wiet Crobach
Ireland - John Hickson
The Differential Influence of U.S. GAAP and IFRS on Corporations' Decisions to Repatriate Earnings of Foreign Subsidiaries - Barry Jay Epstein & Lawrence G. Macy
Processing Trade in China Profits Tax Implications on Hong Kong Manufacturers - Samuel Y.S. Chan

International VAT Monitor Number 2 - 2011

The Style for VAT Regulations - Alan Schenk

Admission Covers Participation under EU VAT - Joep JP Swinkels

Taxing Employee Benefits in Kind under EU VAT - Wouter J Blokland

Treatment of Outsourced Elements of Payment Transactions under EU VAT - RNF Zuidgeest

Overview of General Turnover Taxes and Tax Rates - Fabiola Annacondia and Walter van der Corput

Reports from: Argentina, Australia, Austria, Belgium, Botswana, Bulgaria, Burkina Faso, Chile, China (People's Rep.), Colombia, Costa Rica, Czech Republic, European Union, Finland, France, Greece, Grenada, India, Ireland, Italy, Madagascar, Mauritania, Morocco, Netherlands, OECD, Peru, Poland, Portugal, Romania, Russia, South Africa, Spain, Sweden, Togo, Ukraine and United Kingdom.

VAT case notes: Case notes from: Austria, Canada, Latvia, Netherlands, Poland, Russia, Sweden and United Kingdom.

Shih, Wen-Chen 'The border tax adjustment provisions of the GATT/WTO and their implications on the design of energy and carbon tax' (2011) 14 *International Trade and Business Law Review* 53-84

(2010) 64 (1) *Tax Law Review*

Debt-financed consumption and a hybrid income-consumption tax - Lawrence Zelenak

The sum of its parts: reforming charitable donations of partial interests - Sarah B Lawsky

Tax policy analysis of climate change - Yoram Margalioth

(2011) 40 (4) *Tax Management International Journal*

US Charitable Organizations: Recent US International Tax Developments - Thomas St G Bissell

Coffee? Tea? Section 863? Tax Court Dispenses Double Taxation in International Airspace - Alan S. Lederman

The Impact on Canada-US Business of Diverging Corporate Tax Rates - Nathan Boidman and Peter Glicklich

Section 163(j) and Disregarded Entities - Philip D Morrison

Consignments versus Agencies: Avoiding Permanent Establishments - Edward Tanenbaum

The Application of Subpart F to a Distributor Principal - Lowell D Yoder

The Shipment of California Jobs to Texas — What Can Be Done?! Herman B Bouma

Current Status of US Tax Treaties and International Tax Agreements - Jason R Connery, Steven R Lainoff, and Charles W Cope

Current Status of Legislation Relating to US International Tax Rules - Barbara M Angus, Marjorie A Rollinson, Peg O'Connor, Amanda Helbling and Trey Olson

12 Washington & Lee Law School Current Law Journal

Washington & Lee Law School *Current Law Journal Content* will be ceasing on May 15, 2011. This seems a pity, as the ATTA News Editor regularly used the table of contents for ATTA News Recent publications.

13 Quotable quotes

UK Property Law Tour

This unique, fascinating and educational tour, from 14 - 23 September 2011, lead by Emeritus Professor Peter Butt, will visit the sites of a number of leading property law cases - with time to enjoy many of the key tourist delights of England along the way. Only 8 places left!

Source: <http://legalwiseseminars.com.au/>

Editor's note: This reminds me of a tax teacher, who took pictures of Whitford's Beach to show his students.

“Assistant Treasurer Bill Shorten has indicated the federal government cannot broaden the goods and services tax because the issue is too politically charged.

... “We face election, a pretty robust process,” Mr Shorten told the Institute of Chartered Accountants conference in Melbourne yesterday.”

... “Fortescue directors don't face election. We do ...”

Source: Walsh, Katie ‘GST increase ‘political poison’: Shorten’ Australian Financial Review 7 April 2011 p 8

“I've been accused of being a numbers man myself in the past, and while that sentiment may be misguided, it's certainly good to be here among the *real* numbers men and women today.”

Source: Shorten, Bill Assistant Treasurer and Minister for Financial Services and Superannuation, Address Institute of Chartered Accountants (ICAA) 2011 National Tax Conference, Melbourne, 6 April 2011
<http://www.treasurer.gov.au/DisplayDocs.aspx?doc=speeches/2011/011.htm&pageID=005&min=brs&Year=&DocType>

ATTA News May 2011

<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 end of the teaching term approaches it is a busy time of year and so this column will be brief in both your interests and mine.

I am always amazed by the number and variety of events that Colin manages to garner for our newsletter every month. Throughout the year there are fabulous opportunities to travel, research and present, and it can be critically important to us, both as a group and individually, if we want our research to be known and referred to. So I urge you to keep an eye out for opportunities to have your work read. I do not know about your workplace, but mine increasingly wants promotion applicants and even new appointments to show their work is read and well regarded, preferably outside Australia and New Zealand.

Another feature of our chosen field is that tax has relatively few A ranked journals and only 2 HERDC ranked A* (I know this is arguable – I am thinking of the British Tax Review and the National Tax Journal) and the latter are overseas. So it is tough work trying to get a high proportion of that level of publications across one's career. I know many of you are doing something about rankings by means of submissions to ERA. In due course this will settle down I suspect.

Another area in which it occurs to me we could do more for ourselves is the E1 conference paper category. For some disciplines this is a prime measure of output and quality but it is a relatively undeveloped opportunity in tax. If we as a group were prepared to put in the time effort and general organisational commitment to having more papers submitted early and then refereed before presentation we could each increase our HERDC counting output significantly and show our work has been reviewed by our peers. If more of our conferences were in the E1

category our directors of research would be happy and it would be a way of leveraging off the many great opportunities Colin identifies for us every month. Have a look at the definition of "Peer review" at part 9.6 of the HERDC Data Collection Specifications 2011 at <http://www.innovation.gov.au/Research/ResearchBlockGrants/Documents/2011HERDCSpecifications.pdf>. It ought not to be that hard to produce work that meets this criterion.

A final note on opportunities - ATTA executive members have become aware that the Tax Institute has not been readily honouring its offer of a half price Tax Specialist subscription when academics renew their membership subscriptions. ATTA has taken this up on your behalf with the TI Membership Committee. Do let us know if you are having problems of this nature with the TI. Our thanks to Dale Boccabella who is the academic representative on the TI Membership Committee for looking into this on our behalf.

Regards
Michael Walpole

2 ATTA 2012 Conference

The 24th Annual Conference of the Australasian Tax Teachers Association, hosted by the University of Sydney, will be held at the Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

The Conference Committee consisting of tax teachers from both the Sydney Law School and the University of Sydney Business School are continuing to work on various aspects of the conference. The conference website is still being developed and I am assured will be available shortly.

So please put in your diary. With the Sydney Festival on there will be no better time to visit Sydney.

Michael Dirkis

3 The CCH ATTA Doctoral Series Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the third issue of The CCH ATTA Doctoral Series. The 2009 and 2010 winners were Lisa Marriott and Brett Freudenberg respectively. Lisa's book – The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison – was published by CCH in 2010. Brett's book on tax transparent companies will be published shortly. The winning submission for 2011 will also be published in book form.

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 2011, the cut-off date is 31 July 2011.
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 relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.
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 2011 cut-off date of 31 July 2011 to Professor Chris Evans (cc.evans@unsw.edu.au). Your submission should include:
 a brief statement on the status of the award (whether awarded or approved, including relevant dates);
 details of the supervisors of the degree;
 copies of the examiners' formal reports on the thesis; and
 the thesis itself.

4 Arrivals, departures and honours

Prof **Duncan Bentley**, Pro Vice-Chancellor, Curtin Business School, Curtin University of Technology, representing International Legal Education & Training, was appointed to the International Legal Services Advisory Council by the federal Attorney-General, Robert McClelland on 4 May 2011.

Source: Attorney-General announces new ILSAC members, Media release, 4 May 2011
http://www.attorneygeneral.gov.au/www/ministers/mcclelland.nsf/Page/MediaReleases_2011_SecondQuarter_4May2011-Attorney-GeneralannouncesnewILSACmembers

Congratulations to **Natrah Saad** who has met the requirements for her doctorate. Her topic was: "Fairness perceptions and compliance behaviour: taxpayers' judgements in self-assessment environment," and her supervisors were: Professor Adrian Sawyer and Associate Professor Andrew Maples, University of Canterbury.

Ian Murray is a tax lawyer with Blake Dawson and also a sessional lecturer in tax for undergraduate law students at Murdoch University in Western Australia.

5 New Zealand developments

New Zealand Update

The Taxation (International Investment and Remedial Matters) Bill has been reported back by the Finance and Expenditure Select Committee. The Bill will change how the Income Tax Act 2007 applies to gains of New Zealand residents on income from Foreign Investment Funds (FIFs). A FIF refers to an entity that is not controlled by an individual New Zealand shareholder or a small group of New Zealand shareholders. Key changes resulting from the Committee process include:

- Changing the tax rules for FIF investments that are not portfolio investments. The proposal is that these would change to be similar to the active business exemption for holdings in controlled foreign companies, rather than the current grey list exemption (that treats companies in certain countries such as the UK and Australia as active businesses). An active income exemption would exist for entities that derive less than five per cent of their income from passive sources (e.g. interest or dividends). This approach has been criticised for not being sufficiently bold – such as the Australian approach which applies the FIF rules to offshore entities that are used to avoid tax.
- Extending the thin capitalization rules to FIFs that are not portfolio investments.
- Introducing a new thin capitalisation test for companies with a low asset base.

By way of background, from 2007 entities that meet the definition of a ‘portfolio investment entity’ have been able to elect into new tax rules, under which certain gains on shares in NZ and Australian companies are not taxable. In addition, these entities pay tax on investment income at the rate of investors, capped at 28%, rather than at a flat rate.

In addition, the Committee has made some recommendations to assist in the implementation of these new rules, including the use of US GAAP, rather than IFRS or the NZ equivalents to IFRS, to determine the business status of an offshore entity. This is seen as a positive move for jurisdictions such as the US that do not follow IFRS. This change will mean that countries that have not moved to adopt IFRS will not be excluded from the active income exemption.

Lisa Marriott

6 Call for papers

12th Global Conference on Environmental Taxation

“Market Instruments & Sustainable Economy” Madrid (Spain) October 20-21, 2011

1. Presentation

Since 2000, the GCET is being held every year as an international meeting of specialists and a forum for the exchange of ideas and research findings, derived from the scientific analysis and the implementation of taxes and other market instruments aiming to protect the environment and foster sustainability.

As in previous GCET editions, the 12th GCET aims to be the right international framework to share and expand knowledge, experiences and points of view among participants from diverse

countries, experts on different scientific fields – such as economics, accounting, environmental management, law and public administration – all working on an increasingly important subject in today’s dynamic society.

The 12th GCET key theme is: Market Instruments and Sustainable Economy. This broad framework encompasses quite diverse issues and perspectives within the current scientific research. To maximize the benefit from all contributions that main theme has been divided into five topics:

1. Sustainable Urban Mobility and Transport.
 2. International Sustainability and Human Security.
 3. Market Instruments to Foster Sustainable Technology and Renewable Energy.
 4. Industrial Transformation “pro-Sustainability” in the context of Economic Crisis.
 5. Emission Trading Schemes and Environmental Tax Reform to Sustainable Economy.
2. Communication Guidelines

Papers and abstracts to be presented at the Conference should be unpublished and address one of the aforementioned thematic areas

2.1. Format and style of papers and abstracts

- a. Texts: to be presented in Times New Roman (TNR) of 11 pt., double space; paragraph division of 6 pt., left alignment.
- b. Document title: to be presented in TNR of 12 pt., centred, bold and capital letters.
- c. Authors: the name of the author or co-authors should be placed below the title in TNR of 11 pt., bold and centred.
- d. Sections: to be numbered in increasing order and their corresponding titles in TNR of 12 pt., and bold. Within each section, the titles of the subsections must be in TNR of 12 pt.
- e. Page Numbers: with the exception of the cover page, all pages should be numbered on the right bottom
- f. References: To be placed at the end and ordered by number.

Call for papers

2.2. Dead line, text dimensions and other conditions:

- a. Abstract: the body of the text should not exceed 350 words. Charts, tables, references and quotations are not accepted.

It should be submitted through the web site by March, 1, 2011.

The authors will be notified whether their abstracts have been accepted or not by March, 15, 2011.

- b. Full article: it should not exceed 20 pages (including charts, tables, references and quotations).

For the accepted abstracts, the full article will have to be submitted by August, 15, 2011.

To submit the papers, authors are required to have completed their registration (one at least one of the authors, if they are several) and they should have already received the confirmation by email.

2.3. Oral Presentations

Presentations will be in English; the dead line for their submission is October, 15, 2011.

Only Power Point projectors – no other audiovisual equipment systems -, will be available for this purpose.

3. Key Dates

05.15.2011 Dead line for abstract acceptance

08.15.2011 Dead line for full paper submission

10.15.2011 Dead line for Power Point presentation submission

4. For further information:

Please, visit the Conference website: <http://www.iucauned-GCET12.es>

For inquiries and comments: please send an e-mail to the Conference Secretariat:

gcet@seatra.es

7 Journal of Applied Law and Policy Call for Contributions – 2011

The Editorial Board of the Journal of Applied Law and Policy (JALAP) invites contributions from academic staff, practitioners, legal scholars, justice professionals and postgraduate researchers for JALAP 2011.

The theme for JALAP 2011 is ‘Contemporary Issues in Governance and Policy’ and a competitive editorial policy will apply to the selection of articles as it is planned to publish between six to eight articles in the 2011 issue.

JALAP satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category). JALAP also meets the description of a refereed journal as per current Department of Education, Employment and Workplace Relations (DEEWR) categories.

Articles should be up to 10,000 words in length (maximum) including footnotes, and authors should refer to the JALAP 2010 Author Guidelines document which is downloadable from the ‘JALAP Author and Referee Documents’ link on the JALAP website at <http://business.curtin.edu.au/business/jalap>.

In particular, authors should note that JALAP has adopted the Australian Guide to Legal Citation 3rd edition as its style guide for referencing. A download (view only) version may be accessed at the following website: <http://mulr.law.unimelb.edu.au/go/AGLC3>. Alternately, a paper copy may be purchased for \$20 plus postage by completing an order form which is available from the following website: <http://mulr.law.unimelb.edu.au/go/AGLCOrder>. Please submit articles for this issue via email to Professor Dale Pinto, Editor-in-Chief JALAP at cbs-alap@cbs.curtin.edu.au by Thursday 30th June 2011.

Professor Dale Pinto
Editor-in-Chief
JALAP

8 Vacancies

Tax careers http://careers.taxinstitute.com.au/home/index.cfm?site_id=6013, hosted by the Taxation Institute of Australia and open to all Members and tax professionals Australia-wide, this new website 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.

Expert Panel Parliamentary Budget Office

The Parliamentary Budget Office wishes to establish a panel of experts of a dozen or so persons who have skills in matters about which members of the NSW Parliament might ask for advice. These matters include Taxation Policy, Government Accounting, Fiscal Policy, Labour Economics, Environmental Economics, Transport Economics, Health Policy, Financial Markets, Public Finance, Developmental Economics and Agricultural Economics. Skills will be evidenced by a person’s qualifications, by the type of work undertaken by the person and by any attestations the person can provide.

The Parliamentary Budget Office will pay a modest annual honorarium and will negotiate a fee for a panel expert who is invited to prepare a draft brief or to undertake a quality review of a proposed brief. Persons interested in being appointed to the panel are invited to contact Tony Harris, Acting Parliamentary Budget Officer, at Parliament House, Macquarie Street, Sydney 2000 or at Budget.Office@parliament.nsw.gov.au

Source: *Sydney Morning Herald* Weekend Edition 7-8 May 2011 p 11

9 TaxWatch

TaxWatch <http://www.taxwatch.org.au/home.asp> 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;
a selection of relevant coverage in Recent Media;
details of activities in Events.

It also provides links to important material from other sources which would not otherwise be readily accessible.

TaxWatch is based at the Social Justice Project, Law Faculty, University of New South Wales, and the Department of Business Law and Taxation, Monash University.

ATTA members can subscribe to Australia's leading tax news service for free!

10 Tax, accounting, economics and law related meetings

Local

Australian Association of Constitutional Law Thursday 9 June 2011. The constitutional implications of taxation by discretion. Paper presented by The Honourable Justice Tony Pagone (Supreme Court of Victoria). Parliament may enact a law with respect to taxation by reference to which the amount of tax payable is made to depend upon the Commissioner's opinion about whether the application of a legislative provision is unreasonable, even where that opinion is formed by the Commissioner taking into account such 'matters, if any, as he thinks fit': *Giris Pty Ltd v Commissioner of Taxation* (1969) 119 CLR 365. In 2011, what view should be taken of the constitutional limit of that discretion? Commentators: The Honourable Justice James Allsop (President, New South Wales Court of Appeal), Mr Neil Williams SC (Sixth Floor Wentworth Chambers)

Chair: Emeritus Professor Mark Aronson (University of New South Wales)

Court 18A, Federal Court, Queens Square, Sydney at 5.30 pm

Seminars are restricted to members of AACL. NSW Convenor: tel (02) 9223 0185 • fax (02) 9221 3788 • DX Sydney 328 • mantziaris@stjames.net.au •

Sixth Floor St James Hall, 169 Phillip Street, Sydney, NSW 2000.
National Secretariat: c/o Claire Hausler • tel (03) 8344 1011 • fax (03) 8344 1013 • law-
cccs@unimelb.edu.au • Melbourne Law School, 185 Pelham Street, University of Melbourne,
Vic 3010.

Queensland Tax Researchers' Symposium Griffith University, Friday, 1 July 2011, brings together tax academics and research higher degree students to discuss and present their current research interests. For further information see:

<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/queensland-tax-researchers-symposium>

The Post-GFC Debate Teaching Symposium, Griffith Business School's Finance and Financial Planning Discipline, 18 July 2011 Griffith University's South Bank campus.
<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/the-post-gfc-debate-teaching-symposium>

2011 National Tax Forum 4-5 October 2011. Following its re-election in 2010, the Australian Government announced a National Tax Forum to discuss tax reforms recommended by the Henry Report. Invitations will be sent to 150 representatives of business, unions, the states and community groups, as well as experts.

The Faculty of Law at the University of Canberra in conjunction with ANZSOG is holding a conference on **Tax Reform: Results and Prospects** on 5 December 2011, in Canberra. At this early stage speakers and presenters include academics John Freebairn, Henry Ergas, Michael Walpole and Chris Evans. Administrators, peak bodies and politicians have also expressed interest. In addition we plan to have an early career tax researchers' stream as well. More details will be available in the next newsletter. John Passant and John McLaren, Faculty of Law, University of Canberra.

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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>
Call the National Events team on 1300 733 842 for more details.
Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

12th Global Conference on Environmental Taxation "Market instruments & sustainable economy", Madrid (Spain), 20-21 October 2011. Conference website: <http://www.iucauned-GCET12.es>

European University Institute, Fiesole (Florence, Italy). Tax Havens. Selected Theoretical and Practical Key Issues: A Legal and Economic Perspective – 8-10 June 2011
<http://www.eui.eu/Projects/GGP/Academy/2011/TaxHavens.aspx> . The course, followed by a conference on 11 June 2011 (including among the additional speakers Stef van Weeghel, Jeffrey Owens, Porus Kaka and Philippe Kermode), is free of charge, will admit a limited number of participants, selected on the basis of their curriculum and interest for the topic.

University of Lisbon (Lisbon, Portugal). **3rd GREIT (Group of Research on European International Taxation) Summer School**, 19-25 June 2011, followed by the 6th GREIT Conference. GREIT is a small and self-financed group of European researchers www.greit-tax.eu , working on topics of European international taxation. The participation to both events is against the payment of an entrance fee with reductions for young people, doctoral students and academics. More on http://www.ideff.pt/not_detail.php?aID=317
The function of the Summer School is to bring up people with knowledge of international tax law, tax treaty law or European law to get up to the latest standards of European tax law in just four full days of lecturing with some of the reknown academic experts of European tax law. This year's topic of the GREIT conference is "Tax mobility in Europe", focusing on an interdisciplinary debate among legal experts on tax issues raised by the topic, including current hot issues, such as CCCTB, and also involving experts from other areas of the world.

Institute for Austrian and International Tax Law together with the **Research Institute for European and International Tax Law** an intensive seminar on "The Practice of Double Tax Treaties in Case Studies - Senior level course" (July 7 – 9, 2011). The seminar will be a three-day course for very experienced 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). Please profit from our early-bird-discount and apply before April 30, 2011.

Institute for Austrian and International Tax Law conference on "Tax rules in non-tax agreements ", July 7 to 9, 2011, 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, 2011. Further information available at website www.wu-wien.ac.at/taxlaw

Institute for Austrian and International Tax Law On Tuesday August 31, 2010, our new LLM programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie.at).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

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 2011 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.

Forthcoming ITA Courses

23 - 27 May 2011 Practical Aspects of International Tax Planning

23 - 24 May 2011 International Tax Planning for Multinational Enterprises

06 - 07 Jun 2011 Taxation of Holding Companies in Europe

Summer Course - Principles of International and Comparative Taxation 15-26 August 2011, Amsterdam

Earn CPE credits

Crafted in collaboration with international tax experts, ITA Online courses combine theory with practical real-life cases. These courses offer a level of education that is currently not available within the online course market, and allow you to earn CPE credits.

Courses currently available

- ITA101 Fundamentals of Tax Treaties
- ITA102 Residence
- ITA103 Permanent Establishments
- ITA104 Employment and Related Income
- ITA105 Passive Income
- ITA106 Business Profits

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 Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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 annual conference 5-8 September 2011, University of Cambridge and the Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. Further information is available at: <http://www.legalscholars.ac.uk>

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>

International events and law conferences

<http://internationaleventsandlawconferences.yolasite.comlawlaw>

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.

11 Recent publications

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

Local

(2011) 40 (2) *Australian Tax Review*

Editorial - Plenty of consultation – but not much progress

Taxing trust income after Bamford's case – AH Slater

Text, context and the interpretation of a “practical business tax” – Michael Wigney

The CGT small business concessions: Issues, anomalies and opportunities – Richard Friend

Book review – **Philip Burgess** - Australia's Future Tax System: the prospects after Henry by

Chris Evans, Richard Krever and Peter Mellor

Howard, Jennifer 'Controversial journal rankings in Australia affect research funds and careers' *The Chronicle of Higher Education* 11 May 2011
<https://www.chroniclecareers.com/article/Controversial-Journal-Rankings/127417>

Passant, John 'Shock! Hockey was right on taxing trusts' *The Conversation* April 14 2011
<http://theconversation.edu.au/articles/shock-hockey-was-right-on-taxing-trusts-954>

Passant, John 'Labor: taxing the rich or screwing students and the unemployed?' *The Conversation* May 18 2011 <http://theconversation.edu.au/articles/labor-taxing-the-rich-or-screwing-students-and-the-unemployed-1929>

(2010) 20 (1) *Revenue Law Journal* <http://epublications.bond.edu.au/rlj>
An Extraordinary Concept of Ordinary Income? The Significance of FCT v Montgomery on What is Income According to Ordinary Concepts - **Domenic Carbone**
Tax Planning, Avoidance and Evasion in Australia 1970-2010: The Regulatory Responses and Taxpayer Compliance - Lidia Xynas

Stewart, Miranda 'Five reforms to debate at tax summit' *The Conversation* 29 March 2011
<http://theconversation.edu.au/articles/five-reforms-to-debate-at-tax-summit-489>

Taxation Institute *Careers in tax* brochure, 2011 <http://www.taxinstitute.com.au/careers/a-career-in-tax>

Taxation Today, Issue 39 (April 2011)

Chris Guillemot and Rachel Bashnick "Supplies of Accommodation – The Widening of The GST Net" - examines the recent changes made in the GST legislation to the definition of 'dwelling' and 'commercial dwelling'

Mark Keating "Problems Flowing From the Nil Depreciation Of Buildings" – Examines the consequences of the denial of depreciation deductions for most commercial and residential buildings

James Coleman "GST De-Registration – Planning Is Essential" - examines the Court of Appeal decision in *Thompson v Commissioner of Inland Revenue*, on the question of de-registration for GST purposes

Jarrod Walker "New Pie Rules for Non-Resident Investors" – discusses new legislation proposing to align the rules for non-resident investors in Portfolio Investment Entities with those for direct investment - p 18

Overseas

[2011] *British Tax Review* Number 1

Editorial - Judith Freedman

Corporate Tax Road Map - Chris Sanger

Corporate tax reforms: UK's CFC proposals - Gary Richards and Liesl Fichardt

Italy: extension of CFC legislation to subsidiaries based in white list states or territories--EU compatibility issues - Raul Angelo Papotti

The bank levy: draft legislation - Kevin Cummings

Will the bank levy meet its objectives? Michael Devereux

HMRC v DCC Holdings (UK) Ltd: journey's end - Tim Crosley

R. (on the application of Prudential Plc) v Special Commissioner of Income Tax: qualified legal professionals in a privileged position - Greg Gordon

Unravelling Transactions for Tax Purposes: Rescission and Rectification - Monica Bhandari

Taxing Multinationals: Policy Analysis with a Focus on Technology - Yoram Margalioth

Bulletin for International Taxation Number 4/5 - 2011

Editorial - International - A New Style Special Issue – But It’s Still Special - Sophie Witteveen and Fraser Dickinson

IFA congress articles

International - IFA @ Paris: 65th Congress of the International Fiscal Association - Manuel E Tron

French Tax Aspects of Cross-Border Restructurings - Pierre-Yves Bourtourault and Marc Bénard

International, France - Key Practical Issues in Eliminating the Double Taxation of Business Income - Bruno Gouthière

French Treaty Policy - Christian Comolet-Tirman

France - Interaction between Tax Treaties and Domestic Law - Philippe Martin

Non-Cooperative Jurisdiction Tax Reform in France - Julien Saïac

Beneficial Ownership and Tax Treaties: A French View - Bruno Gouthière

Arbitration under the New Japan–Netherlands Tax Treaty - Hugo Vollebregt, Ryann Thomas and William Pieschel

Tax Treaties and Double Non-Taxation: The Case of New Zealanders Investing in Immovable Property in South Africa - **Kevin Holmes**, Jennifer Roeleveld and Craig West

Zimmer à la Belge: Could a Commissionaire Arrangement Create an Agency Permanent Establishment in Belgium? Tim Wustenberghs and Ethel Puncher

The Indian Judicial System and Tax Disputes - Shri Vimal Gandhi

The Pursuit of Harmonization Regarding Taxes on Death and the International Implications - Guglielmo Maisto

European Union, Netherlands - The Common Consolidated Corporate Tax Base: A Desirable Alternative to a Flat EU Corporate Income Tax? HTPM van den Hurk

The Role of Good Governance in the Tax Systems of the European Union - Gemma Martínez Bárbara

International, European Union - International Assistance in the Collection of Taxes - Philip Baker, Ernst Czakert, Arie van Eijdsen, María Amparo Grau Ruiz and Liselott Kana

European Taxation Number 6 - 2011

The General Anti-Abuse-Rule of Article 80 of the Draft Proposal for a Council Directive on a Common Consolidated Corporate Tax Base - Michael Lang

Trends and Developments in Swiss Anti-Treaty Shopping Legislation and Treaty Shopping Case Law - Marcel R Jung

The Dutch Approach to the Attribution of Profits to Permanent Establishments - Lucia Sahin and Bart le Blanc

EU update - Commission - Laura Pakarinen

Court of Justice - Laura Pakarinen

Some Recent Tax Decisions of the European Court of Human Rights - Philip Baker

CFE Forum 2011: Permanent Establishment in Direct and Indirect Tax - Summary Report - Tigran Mkrtchyan

Italy - Turin Tax Court Denies Treaty Residence State Dividend Exemption Absent Source Taxation - Paolo F. Tripoli

Norway - Commissionaire Structure as an Agency Permanent Establishment – Uncertain Profit Allocation - Thor Leegaard

Holmes, Kevin ‘Taxation of non-residents investors in PIEs – Government announced proposed changes’ *TNS Online* 6 April 2011

http://www.ibfd.org/sites/ibfd.org/files/content/pdf/TNShighlight_NewZealand.pdf?utm_source=Aprilnewsletter_ALL&utm_medium=email&utm_content=TNShighlight+New+Zealand&utm_campaign=NL04_ALL

(2011) 114 (4) *Journal of Taxation*

Late-breaking developments

IRS renews its focus on unreported foreign accounts and assets: The 2011 disclosure program
- Kevin E Packman

Mayo Foundation, Treasury Regulations, and the "death" of National Muffler - Richard M
Lipton & Russell R Young

Opportunities for taxpayers to be reimbursed for costs incurred in tax audits and cases - Amy
Barnes & Robert E Dallman

Section 704(c): The disparity offset method provides answers to difficult questions -
Elizabeth Amoni & John G. Schmalz

Identifying the correct kind of loss resulting from mountain pine beetle damage - Dale Lee
Berg, III & Robert A. Swiech

Worthless securities deduction on liquidation of subsidiary

Discharged liabilities included in Section 382 calculation

Section 1248 gain treated as RBIG in calculating Section 382 limitations

Application of Section 179D energy efficiency deduction to partnerships and S corporations

No specified liability loss for Nuclear Waste Policy Act fees

Who can sign an LLC's 1065 tax return? It's still not clear

Sweet news for Illinois dark chocoholics: Tax is illegal!

(2011) 40 (5) *Tax Management International Journal*

Transfer Pricing Rules and Practice in the People's Republic of China - Luis Coronado,
Patrick Cheung, Jessica Tien, and Joanne Su

The 2011 OVDI: Is Voluntary Disclosure Really Better the Second Time Around? Michael J
Miller and Ellen S Brody

How Do the Changes in the OECD Guidelines Affect Transfer Pricing in Mexico? Ricardo
Gonzalez and Jorge Mesta

Foreign Employees of Disregarded Entities: Some Additional US Tax Complexities -
Thomas St.G. Bissell

Why §909 Was Enacted (Whether We Like It or Not) - Kimberly S Blanchard

Section 956 Aspects of the Right to Duplicate and Sell Software into the United States — A
Wisp of Guidance from the IRS - Gary D Sprague

CCCTB or Not To Be? James J Tobin

Current Status of US Tax Treaties and International Tax Agreements - Jason R Connery,
Steven R Lainoff and Charles W. Cope

Current Status of Legislation Relating to US International Tax Rules - Barbara M Angus,
Marjorie A. Rollinson, Peg O'Connor, Amanda Helbling and Trey Olson

Tiley, John 'Tax avoidance: the never ending search for resolving clashing principles',
Norman A Sugarman Tax Scholar in Residence Lecture presented by the Case Western
Reserve School of Law Center for Business Law & Regulation, April 5, 2010, Uploaded by
caseschooloflaw on Apr 8, 2010

http://www.youtube.com/watch?v=_cCa_SAC6RE&feature=relmfu

Vann, Richard 'Domestic and international fringe benefits: how and when to tax a free
lunch', Case Western Reserve School of Law Center for Business Law & Regulation,
November 27, 2006, Uploaded by caseschooloflaw on Oct 19, 2009 YouTube
<http://www.youtube.com/watch?v=SnDCWcVIuMs>

12 ATTA members in the media

Over the years many members of ATTA have been quoted in media. Please forward your
items to the editor and New Zealand contributions particularly welcome.

Dirkis, Michael in: Dunlevy, Sue and Ryan, Siobhain 'Boost for battlers 'buys box of Weet-Bix' *The Australian* 5 May 2011 <http://www.theaustralian.com.au/national-affairs/boost-for-battlers-buys-box-of-weet-bix/story-fn8gf1nz-1226052876018>

Hodgson, Helen in: Thomson, Owen 'Balanced approach to tax' *Sun Herald* Midyear enrolments Special report 8 May 2011 p 2

Warren, Neill on ABC Radio 702 11 May 2011 "The professor of Business at the University of New South Wales, Neil Warren said before seven o'clock, most of this Budget will have to be recast." Source: Wayne Swan, Deputy Prime Minister and Treasurer Interview with Adam Spencer ABC Radio, Sydney 11 May 2011 <http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=transcripts/2011/065.htm&pageID=004&min=wms&Year=&DocType>

13 Quotable quotes

"Despite its absence from the list of budget measures, the proposed carbon tax stood, like Banquo's ghost at the banqueting table, behind a number of the measures announced on Tuesday night."

Source: Quiggin, John 'Budget clears decks for carbon tax' *Australian Financial Review* 12 May 2011 p 79

"Mr Speaker, this budget is my chance to take credit for things over which I have no control and to find scapegoats for my stuff-ups. To turn the mining boom into an opportunity for me to dig myself out of a very large hole before inflation forces up interest rates to bury us all.

...

And to top it off, we're going to spend \$400 a pop to ensure no old codger lives without the \$30 television set-top box they'll need to watch digital news bulletins showing more desperate boat people perishing on the rocks of Christmas Island or in the slums of Malaysia, followed by pro-carbon tax election ads dressed as government information."

Source: Stokes, Alan 'Swannie's speech ... without the spin' *Australian Financial Review* 11 May 2011, pp 64, 62

Kelly: Treasurer, Tony Abbott says this Budget has a hole at the heart of it because there's no mention of the carbon tax. In fact, it includes the Mining Profits Tax, which hasn't yet been legislated, which will almost certainly be amended.

Treasurer: Fran, that's just rubbish.

Kelly: Well, it does include the Mining Tax.

Treasurer: Of course it does because the Mining Tax...

Kelly: That mining tax will not be legislated as it –

Treasurer: Fran, this sort of rubbish should not pass as intelligent commentary from Tony Abbott. The fact is that we have designed a Mining Tax, that's why it's in the Budget. We changed the design last year. That's why it's in the Budget. We changed the estimates. We don't have a final design for the Emissions Trading Scheme. You can't put it in the Budget unless you've got a final design. They will be provided in full, in Budget quality and they will –

Source: Interview with Fran Kelly ABC Radio National 11 May 2011, Deputy Prime Minister and Treasurer, Wayne Swan, Transcripts
<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=transcripts/2011/066.htm&pageID=004&min=wms&Year=&DocType>

ATTA News June 2011

<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 we all start marking midyear assessments and prepare papers for the precious window of opportunity to attend midyear conferences I will confine my comments this month to a few update points arising from previous President Letters.

Last month I complained that tax has too few A ranked journals and only 2 A* and that the latter are overseas. Well those days are over, apparently, as we have been told that the ARC has abandoned journal rankings. (See Senator Kim Carr's Press Release 30/5/11 at <http://minister.innovation.gov.au/Carr/MediaReleases/Pages/IMPROVEMENTSTOEXCELLENCEINRESEARCHFORAUSTRALIA.aspx>) The ranking process has certainly been an invidious exercise. The Minister said that the rankings had come to be used inappropriately "[o]ne common example was the setting of targets for publication in A and A* journals by institutional research managers targeting purposes...". I must say I find this a comment of breathtaking naiveté as it was obvious to everyone except, it seems, the ARC that this is how the rankings would come to be used.

There are two things to note. One is that now ranking has been started we can probably expect Deans will continue to use it for performance management - so ranking will go on in our workplace anyway. If this is the case ATTA members need to be vigilant to ensure our discipline and its research outlets are properly recognised especially in lists like that of the Australian Council of Business Deans which has got the tax journals wrong in several cases.

The other point to note is that quality of outlets will continue to be measured by the ARC even if ranking is not used. The Minister announced "[t]he introduction of a journal quality profile, showing the most frequently published journals for each unit of evaluation". We need

greater clarity on what this means but it seems there will be contests over whether a journal is entitled to be on the journal lists or not. Maybe the latter is not such a bad outcome if the criteria are clear and fair and if compliance and justification is easy. I look forward to seeing how the ARC operates this new system.

A matter on which I think I have somewhat better news is the work being done on the relationship between ATTA and the Tax Institute (TI). Dale Boccabella has been working with the TI membership committee and in this ATTA News there is detail on the special offers available from the TI for ATTA members. Our thanks to Dale for clarifying our ATTA entitlements from the TI and thanks to the TI for its recognition of us.

Finally, returning to the topic of journals, I am pleased to report that ATTA's representations to Monash University in favour of the maintenance of the *Journal of Australian Taxation* (JAT) as an independent journal seem to have had some effect. As you will see from the announcement in the ATTA News below – JAT has been handed over to the able editorship of colleagues Keith Kendall at La Trobe and John McLaren at Canberra. I know ATTA members will join me in wishing the new editorial team well and offering our support.

Michael Walpole

June 2011

2 ATTA 2012 Conference Update

As mentioned in past newsletters the 24th Annual Conference of the Australasian Tax Teachers Association, hosted by the University of Sydney, will be held at the Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence". The following is both an update and a call for papers and posters.

2.1 Change to the structure of Day 1 of the Conference

The format of day one of the Conference (Monday 16 January 2012) will differ from the last two years being split between a PhD/SJD morning session and an afternoon dedicated to the teaching of taxation.

2.1.2 PhD/SJD morning session

The morning PhD/SJD morning session will consist of a series of small group round tables, facilitated by research supervisors or recently completed research academics, to discuss a range of issues affecting students (eg managing the research process, preparing for meetings with supervisors, etc). There will also be two forums for students to present their work.

Forum 1, a poster presentation, is available to students in the early stage of their research.

A poster presentation is the presentation of research information, usually illustrating their research methods and outcomes. They are an effective way of communicating your work and engaging people in conversation about your project. Although more commonly used in scientific and medical conferences they have been used to stimulate discussion on research undertaken by students in the area of international tax by IFA since 1993. The posters will be displayed adjacent to the area where refreshments and lunch are served. The research student will need to be in attendance to answer questions posed by passing colleagues/attendees. In

order to maximise exposure the poster presentations will be schedule for either 17 or 18 January 2012. See the website for the requirements of the poster and guidelines to assist preparation.

Forum 2, for later stage researchers, is a paper presented in block of concurrent sessions in the main program. It provides later stage research students to present their work to attendees.

For those wishing to attend the roundtables, please notify the organisers by Friday, 2 September 2011. If you intend to present a poster or present a paper, a brief abstract (300 words maximum) should be submitted by Friday, 2 September 2011. Acceptances will be notified to authors by the end of October, 2011.

ATTA offers a limited number of scholarships to PhD students that cover the cost of registering for this conference. These scholarships are only available for students undertaking doctoral study (PhD and SJD). If you wish to apply for one of these scholarships, complete the form available off the conference website <http://sydney.edu.au/law/parsons/ATTA/PhD.shtml> and submit it to the President of ATTA at m.walpole@unsw.edu.au by Friday, 2 September 2011.

2.1.2 Tax teaching afternoon session

As mentioned above, it is proposed to reintroduce a dedicated tax teaching session on the afternoon of Monday, 16 January 2012. Although formal abstracts will not be required until Monday 26 September 2011, early expressions of interest prior to that date would assist in planning and be much appreciated.

2.2 Call for Conference papers

As mentioned above the Conference theme will be "Tax change: Convergence or divergence". The Conference Organisers welcome any paper dealing with the Conference theme and/or its implications. In addition to papers dealing with the Conference theme, all papers related to taxation and taxation research methodology will be considered. We particularly welcome papers by new academics on any tax topic.

For those wishing to present a paper your brief abstract (300 words maximum) should be submitted by Monday 26 September 2011. Acceptances in this category will be notified to authors by the end of October, 2011.

2.3 Conference Prizes

Prizes for paper presentations will be awarded in the following categories:

- Best paper;
- Best paper upon the subject of tax teaching; and
- Best paper presented by a postgraduate student.

To be eligible for prizes in the 'Best paper' and 'Best paper upon the subject of tax teaching' categories, full written conference papers must be submitted no later than 5.00 pm on Monday 5 December 2011.

2.4 Further information

For further updates please see the conference website at www.sydney.edu.au/law/parsons/ATTA/index.shtml

Please note that all submissions (PhD presentations; expressions of interest; and conference papers) should unless otherwise stated be submitted to law.parsons@sydney.edu.au marked to the attention of Adam Bratt.

For inquiries regarding the academic programme, please contact Michael Dirkis (email: michael.dirkis@sydney.edu.au; Ph: +61 2 93510479).

For inquiries concerning conference administration please contact: Adam Bratt (email: adam.bratt@sydney.edu.au; telephone: +61 2 9351 0385 fax: +61 2 9351 0200).

3 The CCH ATTA Doctoral Series Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the third issue of The CCH ATTA Doctoral Series. The 2009 and 2010 winners were Lisa Marriott and Brett Freudenberg respectively. Lisa's book – The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison – was published by CCH in 2010. Brett's book on tax transparent companies will be published shortly. The winning submission for 2011 will also be published in book form.

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 2011, the cut-off date is 31 July 2011.

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 relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.

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 2011 cut-off date of 31 July 2011 to Professor Chris Evans (cc.evans@unsw.edu.au). Your submission should include:
a brief statement on the status of the award (whether awarded or approved, including relevant dates);
details of the supervisors of the degree;
copies of the examiners' formal reports on the thesis; and
the thesis itself.

4 Arrivals, departures and honours

Lisa Marriott will be returning to Victoria University (in Wellington) from 5 July 2011 as a Senior Lecturer.

Christine Peacock, RMIT University, has been appointed as a member of CPA Australia's GST sub-committee.

5 New Zealand developments

In December 2010, legislation was passed in New Zealand creating a new tax entity called a Look-Through Company (LTC). The LTC regime is intended to replace the existing Loss Attributing Qualifying Company (LAQC) regime. One of the primary benefits of an LAQC was the ability to attribute losses to shareholders. However, under the legislative changes, this benefit was removed from income years after 1 April 2011. Instead, existing LAQCs will automatically change to a Qualifying Company, which does not have the ability to attribute losses.

An alternative is for a LAQC to become a LTC. Shareholders of a LTC may offset the company's losses against other shareholder income (while still being liable for tax on profits). To qualify as an LTC, the entity must have five or fewer owners that will be counted as "look-through owners". Separate rules exist when shares are held by a trustee.

For tax purposes, the LTC is "looked-through": shareholders are considered to hold the assets of the LTC directly and personally carry out the activities of the LTC. Thus, all income, expenses, gains, and losses are passed through to the shareholders, in proportion to their effective interest in the entity. Shareholders then record profits or losses in their individual income tax return and profits are subject to tax at the shareholder's marginal tax rate. Losses may be offset against other income, subject to a loss limitation rule, which limits losses to the extent that they reflect economic loss. Losses may be carried forward, subject to this loss limitation rule, to future years. However, for the purposes of other taxes (GST, fringe benefit or PAYE), the LTC remains the holder of the tax obligation. The entity also maintains the benefits of incorporation, such as limited liability.

Lisa Marriott

6 Journal of Australian Taxation

The *Journal of Australian Taxation* has moved from Monash University to La Trobe University and the University of Canberra under the joint editorship of Keith Kendall (La Trobe) and John McLaren (Canberra). Scholars wishing to submit papers for publication in future editions can send them directly to the new editors.

There may be ATTA members who have previously submitted articles to the former editor and been told those papers have been accepted for publication and are in press or have submitted articles and not yet received notification as to whether it would be published or not. The former editor has been asked to forward all accepted and other manuscripts to the new editors. If you have questions, please contact the new editors.

Keith Kendall <K.Kendall@latrobe.edu.au>

John McLaren <john.mclaren@canberra.edu.au>

7 Journal of Applied Law and Policy Call for Contributions – 2011

The Editorial Board of the Journal of Applied Law and Policy (JALAP) invites contributions from academic staff, practitioners, legal scholars, justice professionals and postgraduate researchers for JALAP 2011.

The theme for JALAP 2011 is ‘Contemporary Issues in Governance and Policy’ and a competitive editorial policy will apply to the selection of articles as it is planned to publish between six to eight articles in the 2011 issue.

JALAP satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category). JALAP also meets the description of a refereed journal as per current Department of Education, Employment and Workplace Relations (DEEWR) categories.

Articles should be up to 10,000 words in length (maximum) including footnotes, and authors should refer to the JALAP 2010 Author Guidelines document which is downloadable from the ‘JALAP Author and Referee Documents’ link on the JALAP website at <http://business.curtin.edu.au/business/jalap>.

In particular, authors should note that JALAP has adopted the Australian Guide to Legal Citation 3rd edition as its style guide for referencing. A download (view only) version may be accessed at the following website: <http://mulr.law.unimelb.edu.au/go/AGLC3>. Alternately, a paper copy may be purchased for \$20 plus postage by completing an order form which is available from the following website: <http://mulr.law.unimelb.edu.au/go/AGLCOrder>. Please submit articles for this issue via email to Professor Dale Pinto, Editor-in-Chief JALAP at cbs-alap@cbs.curtin.edu.au by Thursday 30th June 2011.

Professor Dale Pinto
Editor-in-Chief
JALAP

8 Canberra Law Review

The Canberra Law Review invites you to submit scholarly articles, case notes, comments and book reviews for a general issue relating to all areas of law for publication electronically in

November/December 2011. We welcome articles relating to theory and practice, and traditional, innovative and cross-disciplinary approaches to law, policy and society. As the law journal of Australia's Capital University, we are particularly interested in articles connected to Commonwealth law, legal developments and reform, the Canberra community and broader capital region. Scholarly articles will be peer-reviewed by two reviewers.

Guidelines for submissions:

- Scholarly articles should be 5,000-10,000 words and comments, book reviews and case notes 1,500-3,000 words (including references)
 - Submissions should be in Times New Roman 12 pt and conform to the Australian Guide to Legal Citation
 - Scholarly articles should be accompanied by an abstract of no more than 250 words
 - All submission should be accompanied by a biographical note of no more than 100 words
- Submissions should be emailed to clcreditor@canberra.edu.au by 19 August 2011.

Any queries about the Canberra Law Review should be directed to John Passant:
john.passant@canberra.edu.au

9 TaxInstitute news

See the various attachments:
Student membership brochure
Career guide
Tax teacher offer
Tax teacher event voucher

10 Tax, accounting, economics and law related meetings

Local

Queensland Tax Researchers' Symposium Griffith University, Friday, 1 July 2011, brings together tax academics and research higher degree students to discuss and present their current research interests. For further information see:

<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/queensland-tax-researchers-symposium>

The Post-GFC Debate Teaching Symposium, Griffith Business School's Finance and Financial Planning Discipline, 18 July 2011 Griffith University's South Bank campus.
<http://www.griffith.edu.au/business-commerce/griffith-business-school/departments/department-accounting-finance-economics/news-and-events/the-post-gfc-debate-teaching-symposium>

2011 National Tax Forum 4-5 October 2011. Following its re-election in 2010, the Australian Government announced a National Tax Forum to discuss tax reforms recommended by the Henry Report. Invitations will be sent to 150 representatives of business, unions, the states and community groups, as well as experts.

The Faculty of Law at the University of Canberra in conjunction with ANZSOG is holding a conference on **Tax Reform: Results and Prospects** on 5 December 2011, in Canberra. At

this early stage speakers and presenters include academics John Freebairn, Henry Ergas, Michael Walpole and Chris Evans. Administrators, peak bodies and politicians have also expressed interest. In addition we plan to have an early career tax researchers' stream as well. More details will be available in the next newsletter. John Passant and John McLaren, Faculty of Law, University of Canberra.

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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> Call the National Events team on 1300 733 842 for more details. Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

12th Global Conference on Environmental Taxation "Market instruments & sustainable economy", Madrid (Spain), 20-21 October 2011. Conference website: <http://www.iucauned-GCET12.es>

Institute for Austrian and International Tax Law together with the **Research Institute for European and International Tax Law** an intensive seminar on "The Practice of Double Tax Treaties in Case Studies - Senior level course" (July 7 – 9, 2011). The seminar will be a three-day course for very experienced 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).

Institute for Austrian and International Tax Law conference on "Tax rules in non-tax agreements", July 7 to 9, 2011, in Rust, Austria. Further information available at website www.wu-wien.ac.at/taxlaw

Institute for Austrian and International Tax Law On Tuesday August 31, 2010, our new LLM programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie.at).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

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 2011 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.

Forthcoming ITA Courses

Summer Course - Principles of International and Comparative Taxation 15-26 August 2011, Amsterdam

Principles of Transfer Pricing 11 - 15 July 2011 Amsterdam

Transfer Pricing Aspects of Business Restructurings 29 - 31 August 2011 Beijing

Transfer Pricing and PE Profit Attribution 12 - 14 October 2011 Amsterdam

Principles of Transfer Pricing 05 - 07 October 2011 Barbados

Earn CPE credits

Crafted in collaboration with international tax experts, ITA Online courses combine theory with practical real-life cases. These courses offer a level of education that is currently not available within the online course market, and allow you to earn CPE credits.

Courses currently available

- ITA101 Fundamentals of Tax Treaties
- ITA102 Residence
- ITA103 Permanent Establishments
- ITA104 Employment and Related Income
- ITA105 Passive Income
- ITA106 Business Profits

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 Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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 annual conference 5-8 September 2011, University of Cambridge and the Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. Further information is available at: <http://www.legalscholars.ac.uk>

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>
International events and law conferences

<http://internationaleventsandlawconferences.yolasite.comlawlaw>

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.

11 Recent publications

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

Local

(2011) 26 (1) *Australian Tax Forum*

The economic costs of taxation: an assessment of the Henry Tax Review - Robert Carling and **Jeff Pope**

The influence of alternative model tax treaties on Australian treaties - Kathrin Bain, **Richard Krever** and **Anthony van der Westhuysen**

Dividend stripping: the life and times of s177E - Christopher J Peadon

Giving advice under ambiguity in a tax setting - **Lin Mei Tan**

(2011) 26 (2) *Australian Tax Forum*

A conceptual map of tax rule change - **Lynne Oats** and Pauline Sadler

The role of taxation in addressing the externalities of road transport: a critical analysis of Australian tax policy - **Philip Lignier**

Simplify tax maze to grow small business: New Zealand study - **Ranjana Gupta**

Ranking of Tax Journals – A Peer Perception Study - **Binh Tran-Nam** and **Alfred Tran**

Unscrambling the egg: reform pathways in the tax transfer system - **Helen Hodgson**

A critical analysis of the tax treatment of dealings under Australian domestic emissions reduction and abatement frameworks - **Celeste M Black** and Alex Evans

Creagh, Sunanda ‘Journal rankings ditched: the experts respond’ *The Conversation* 1 June 2011 <http://theconversation.edu.au/journal-rankings-ditched-the-experts-respond-1598>

D'Ascenzo, Michael ‘Ensuring a fair tax system: ’, Australian National University Law School on general anti-avoidance rules (GAAR) and the interpretation of Part IVA of the Income Tax Assessment Act 1936 (ITAA 1936) in recent cases, 27 May 2011 <http://www.ato.gov.au/corporate/content.aspx?doc=/content/00281010.htm>; presentation at <http://www.ato.gov.au/content/downloads/cor00280994.pdf>

Kift, Sally; Sanson, Michelle; Cowley, Jill & Watson, Penelope (ed) *Excellence and innovation in legal education*, Chatswood, LexisNexis Butterworths, 2011

McNeill, Ben ‘It’s the economy, stupid: why Australia should support a carbon tax’ *The Conversation* 12 May 2011 <http://theconversation.edu.au/articles/its-the-economy-stupid-why-australia-should-support-a-carbon-tax-1938>

Passant, John ‘Should solar panel payments be taxed?’ *The Conversation* 8 June 2011 <http://theconversation.edu.au/articles/should-solar-panel-payments-be-taxed-2658>

Passant, John ‘Spooking Labor was Rinehart’s smartest investment’ *The Conversation* 27 May 2011 <http://theconversation.edu.au/spooking-labor-was-rineharts-smartest-investment-1500>

Stewart, Miranda ‘Tax, women and the Henry Review’ *The Conversation* 11 May 2011 <http://theconversation.edu.au/articles/tax-women-and-the-henry-review-1622>

Peacock, Christine (ed) *GST in Australia: looking forward from the first decade*, Pyrmont, NSW, Thomson Reuters, 2011.

GST and government

1 GST and government in 2010

Interpreting GST law

2 The Australian GST: Why it is the way it is and where to from here?

3 Interpretation of the GST Act: Towards a principled basis

4 The application of the GST law to complex transactions

Financial services

5 Uncertainties surrounding input tax credit entitlement in Australia

6 The GST treatment of financial services in Australia

- 7 The GST treatment of financial services from a New Zealand perspective
- 8 Creditable input tax and shares in EU VAT: Attribution, apportionment and allocation
- Real property
- 9 Residential premises
- 10 GST and real property in Australia
- 11 The GST treatment of real property from a New Zealand perspective
- GST and anti-avoidance
- 12 The GST anti-avoidance provisions
- 13 New Zealand experience with a GST general anti-avoidance rule
- International and comparative issues regarding GST
- 14 The destination principle: past developments and future challenges
- 15 Increasing economic integration and its ongoing impact on GST/VAT design in the Asia-Pacific region
- 16 Learning to keep the consumption tax base broad: Australian and Chinese VAT design for the housing sector
- GST administration
- 17 The binding GST Rulings System: Its heritage and future
- 18 Light in the GST refund tunnel: Is that the exit or is that a train?

With contributions from:

Gordon Brysland, Senior General Counsel, Australian Government Solicitor (Ch 1); Wei Cui, Chinese University of Political Science & Law (Ch 16); Michael Evans, TaxSifu, (Ch 6); Jeremy Geale, Melbourne Chambers (Ch 12); **Peter Hill**, Managing Writer, Thomson Reuters (Ch 17); Gina Lazanas, Partner, Balazs, Lazanas & Welch (Ch 12); Denis McCarthy, Director, Indirect Tax, Ernst & Young (Ch 2); Ken Fehily, Director, Fehily Advisory (Ch 9); **Rebecca Millar**, The University of Sydney (Ch 14); Robert Olding, Senior Tax Counsel, Indirect Taxes, Australian Taxation Office (Ch 3); Marie Pallot, Policy Advice Division, Inland Revenue, New Zealand (Ch 7); Andrew Sommer, Partner, Clayton Utz (Ch 4); Ross Stitt, Partner, Allens Arthur Robinson (Ch 5); Ben Terra, Amsterdam Center for International Law, Faculty of Law, University of Amsterdam (Ch 8); Eugen Trombitas, Partner, PricewaterhouseCoopers, New Zealand (Ch 13); John Wallace, Executive Director, Project Finance Advisory, Ernst & Young (Ch 15); **Michael Walpole**, Associate Head of School (Research), Atax, Australian School of Taxation and Business Law, University of New South Wales (Ch 18); **David White**, School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand (Ch 11); Lachlan Wolfers, Partner, KPMG (Ch 10).

Sommer, Andrew; Gates, Stephen & Schofield, Robyn *Tax & insolvency 2011*, Pyrmont, NSW, Thomson Reuters, 2011

(2011) 45(8) *Taxation in Australia*

Structure issues and solutions for SMEs - Jol Dare

Asia-Pacific developments: progress in making Australia a financial services centre - Geoff Weir & Alf Capito

Payroll tax grouping in Victoria on the basis of employee use - Chris Furnell

Souk in the city: a market for Islamic finance - Tasha Chua,

(2011) 45(9) *Taxation in Australia*

Upping the ante on the anti-avoidance provisions? **Robert Allerdice**

A fistful of dividends - John Cavanough

Self-managed superannuation funds and real property — changes to the borrowing rules
Daniel Jenkinson

Effective property structuring - Tim Murton and Mathew Ciccarello

Accounting for tax consolidation - Davide Costanzo

(2011) 45(10) *Taxation in Australia*

An overview of the big GST issues affecting SMEs in 2011 - John Oesterheld & Kathryn Sewell
To be vested or not to be vested ... that is the declaration - Denis Barlin
Accountants cannot give legal advice: what that means for them, their clients and the lawyers - **Chris Wallis**
Tax traps arising from family breakdowns - David Marschke

Tax Institute 26th National Convention

The next generation of tax - Justice Hill Memorial Lecture – Recent Cases – David Bloom
Theories of Modern Tax Reformers – **Graeme Cooper**
Case Law Developments for the Corporate Tax Adviser – Bill Thompson
When Worlds Collide: The Theory and Practice of Accounting for and Taxing Trust Income – Syd Jenkins
Property Structures – Michael Butler
Unpaid Present Entitlements – Ron Jorgensen
SME Hot Topic – Andrew O’Bryan
An Update on Reform of the Outbound Investment Rules – Jane Michie
Tax Traps Arising from Family Breakdowns – David Marschke
Practical Approach to Tax Rulings – Michael Hennessey
Tax Strategies for Salary and Wage Earners – Alana Haiduk
A Limited Partnership as Trust Beneficiary – Effective, or Not? –Mark West
Readying Privately Owned Business for Sale – Ian Kellock
Resource and Environmental Tax Changes – Grant Cathro
International Clients and Investors – John Balazs
M&A Transactions: What are the Issues? What are the Opportunities?
David Wood
Employment Taxes – Martin Morrow
An Overview of the Big GST Issues Affecting SMEs in 2011 – John Oesterheld
MITs, CIVs, IMR and Other TLAs: Developments and Current Issues for Inbound Capital Flows – Andrew Mills
SMSFs Investing in Property and Borrowing – Daniel Butler
Tips and Traps of the SBE Test for the CGT Concessions – Richard Friend & Balena Tassa
What to Do when the ATO asks for Information from You or Your Clients – David Marks
The Practical Control and Taxation of Superannuation Death Benefits – Sam McCullough,

(2011) 14(4) Tax Specialist

Never-ending tax reform and financial services - **Richard Vann**
Testing the limits of trust flexibility after Bamford: the Colonial First State decision - Chris Colley
Widening the availability of deductions under Australian taxation law - Daniel Khoury
Contemporary tax fraud regulation: Part 1 — criminal exposure - Mathew J Leighton-Daly
An update on reform of the outbound investment rules -Jane Michie & Cameron Blackwood

Overseas

British Tax Review 2011 Number 2

A note on recent UK tax treaty developments - Philip Baker
EU tax authorities: advances in co-operation - Timothy Lyons
HMRC v Weald Leasing Ltd and HMRC v RBS Deutschland Holdings GmbH: abuse of law Developments - Robert Waterson and Paul Farmer
Brander v HMRC: investment businesses, business property relief and the “wholly or mainly” Test - Emma Chamberlain
Norman v Yellow Pages Sales Ltd and Oti-Obihara v HMRC: tax and compensation for

Discrimination — decisions pose a challenge for employers and employees alike - Michael Ingle

Tax Transplants and Circulation of Corporate Tax Models - Carlo Garbarino

Company, Person, Body of Persons, Entity: What's the Difference and Why? **Peter Harris**

Sir Sidney and Sir John: the Rowlatts and Tax - Richard Thomas

British Tax Review 2011 Number 3

The Halifax principle as a universal GAAR for tax in the EU - Greg Sinfield

The Common Consolidated Corporate Tax Base: accomplished steps and the way ahead - Ioanna Mitroyanni

EU 2011, EUtopia and EU 2020: the European Commission's Green Paper on the future of VAT - Ad van Doesum and Gert-Jan van Norden

HMRC: engaging with tax agents - David Salter and **Lynne Oats**

Case Notes

HMRC v Mayes: SHIPS that pass in the night—reconciling Mayes and Drummond - Hui Ling McCarthy

Pitt v Holt; Futter v Futter: at last, Hastings-Bass limited, but is it enough? Monica Bhandari

Test Claimants in the Thin Cap Group Litigation v HMRC: what amounts to commercial justification in considering issues of proportionality? Rory Mullan

The Politics of the Improper Use of Double Tax Treaties: China Waves Red Flags - **Kevin Holmes**

The Tax Consequences of Corporate Reorganisations in China - Wei Cui and **Rick Krever**

Brooks, Kim; Gunnarson, Asa; Philips, Lisa & Wersig, Maria (ed) *Challenging gender inequality in tax policy making: comparative perspectives*, Oxford, Hart Publishing Ltd, 2011 Includes **Stewart, Miranda** "Gender equity in Australia's tax system: a capabilities approach" pp 53-74.

<<http://www.dadirect.com/books/detail.asp?userID=645446X&ListHeaderID=1794705&FromEmail=1&ISBN=9781849461238>> 9781849461238 | AUD \$106.28 inc GST, AUD \$96.62 ex GST. "This volume takes a critical look at the gender of tax policy around the world.

Contributors based in eight different countries examine the profound effects that gender norms and practices have had in shaping tax law and policy, and how taxation in turn impacts upon the possibilities for equality along gender, race, class, sexuality and other lines. Chapters explore how the gendered fiscal state might be theorised; how structural choices about rates and bases in tax policy design contribute to gender inequality; how tax policy affects family configurations and perceptions of what constitutes family; how fiscal systems impact savings and wealth accumulation by women and men; and the role of different policy making processes and institutions in occluding and sometimes challenging these patterns. Most significantly, perhaps, the book explores these questions in an international frame, traversing countries and continents. The conclusion: fiscal policy has deep rooted, long standing gender implications that affect virtually every aspect of our social, political, and economic lives whether we live in Canada, Australia or Kenya."

Cao, Fuli *Corporate income tax law and practice in the People's Republic of China*, New York, Oxford University Press, 2011

<<http://www.dadirect.com/books/detail.asp?userID=645446X&ListHeaderID=1794705&FromEmail=1&ISBN=9780195393392>>

Ekins, Paul & Speck, Stefan *Environmental tax reform: a policy for green growth*, Oxford University Press, 2011. "There is some experience of such 'environmental tax reform' (ETR) in Europe, and the book briefly reviews this before considering how a more ambitious ETR in Europe could substantially reduce greenhouse gas emissions and material flows through the economy, while stimulating innovation and investment in the key 'clean and green' sectors of the economy which seem likely to play an increasing part in the creation of prosperity in Europe and elsewhere in the future."

<<http://www.dadirect.com/books/detail.asp?userID=645446X&ListHeaderID=1794705&FromEmail=1&ISBN=9780199584505>>

Hopkins, Bruce R *The law of tax-exempt organizations*, 10th ed, UK, John Wiley & Sons Ltd, 2011

International Transfer Pricing Journal Number 3 - 2011

Global Transfer Pricing Trends - Danny Oosterhoff

India - Marketing Intangibles: The Latest Controversy - Andrew J Casley and Bhavik Timbadia

2010 OECD Transfer Pricing Guidelines: Comments on the Impact in Andean Countries - Sophia Castro Jurado and Manuel Del Rio

Transfer Pricing in the European Chemical Industry - Andrew Hickman, Eduard Sporken and Michael Midzio

The “Most Appropriate Method” as the New OECD Transfer Pricing Standard: Has the Hierarchy of Methods Been Completely Eliminated? Jamil Ahmadov

Arm’s Length Pricing: Canadian and Australian Perspectives - Anton Joseph

Netherlands - Guidance Issued on Profit Attribution to Permanent Establishments - Jeroen Dijkman, Sebastiaan de Buck and Dirk Brouwers

Turkey - New Transfer Pricing Administrative Guidelines - Ramazan Biçer

Luxembourg - Transfer Pricing Guidance Issued on Intercompany Financing - Begga Sigurdardottir, Marc Rasch and Carole Laplume

Luxembourg – Appendix - Circular L.I.R. n° 164/2 – Tax Treatment of Entities Carrying Out Intra-Group Financing Activities

International VAT Monitor Number 3 - 2011

The European Commission’s Green Paper on VAT - Han Kogels

Implementing Measures Relating to EU Place-of-Supply Rules: Are Business Issues Solved and is Certainty Provided? Ine Lejeune, Ellen Cortvriend and Davide Accorsi

Technology Can Solve MTIC – VLN, RTvat, D-VAT Certification - Richard T Ainsworth

Recent Developments in German Criminal Law and Their Impact on VAT Compliance - Jochen Meyer-Burow and Ocka Stumm

Is Obesity Degenerating New Zealand’s GST? **Kevin Holmes** and **Judith Pinny**

VAT news Reports from: Argentina, Austria, Belgium, Belize, Brazil, Bulgaria, Central African Republic, Chile, China (People’s Rep.), Colombia, Costa Rica, Czech Republic, European Union, Finland, France, Gabon, Germany, Greece, India, Indonesia, Ireland, Italy, Korea (Rep), Lithuania, Luxembourg, Mexico, Moldova, Montserrat, Netherlands, New Zealand, Norway, Pakistan, Peru, Poland, Romania, Russia, Singapore, Slovenia, South Africa, Thailand, Turkey, United Kingdom, United States, Uruguay, Venezuela and Vietnam. VAT Case notes from: Brazil, Canada, France, Netherlands, Russia, Spain, United Kingdom and United States.

12 ATTA members in the media

Over the years many members of ATTA have been quoted in media. Please forward your items to the editor and New Zealand contributions particularly welcome.

Anamourlis, Tony in: Walsh, Katie ‘Fewer tax cheats, but they're paying back more’ *Australian Financial Review* 31 May 2011 p 12

Warren, Neil in: Martin, Peter ‘Gillard's tax critics miss the point’ *The Age* 1 April 2011 p 4

Warren, Neil in: Jerga, Josh 'FED:Barnett's GST floor plan widely rubbished' *Australian Associated Press General News* 1 April 2011

Warren, Neil in: Patten, Sally 'Building a reliable deposit base a pressing issue' *Australian Financial Review* 5 April 2011 p 6

Warren, Neil in: Uren, David "Hopes for reform of social security during tax summit - The Federal Budget' *The Australian* 13 May 2011 p 6

13 Quotable quotes

“Asked by her uncle whether he should be a lawyer, four-year-old Amelia simply says "no" and suggests other occupations such as a "space man", doctor or "trash man" as much better alternatives.

Asked why he shouldn't become a lawyer, Amelia answers frankly: "Because there are enough lawyers...There are just too many".

Clearly wise beyond her years, Amelia then asks her uncle, "Do you know how many lawyers are sad?"

Not too happy with his niece's suggestion that he become a space man or garbage man, Amelia's uncle asks what else he can be, to which she simply replies with a sigh, "Ahh...I'm not sure".

To hear Amelia's career advice visit: <http://www.youtube.com/embed/EmCc2GjZqUI>”

Source: “Four year old offers career advice” *Lawyers Weekly* 13 June 2011
<http://www.lawyersweekly.com.au/blogs/folklaw/archive/2011/06/13/four-year-old-offers-career-advice.aspx>

ATTA News July 2011

<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

This month's ATTA President's Column is brief and part of it has been written at 250km per hour as I leave Paris after a meeting of the OECD's INTR meeting aboard a high speed train. The brevity is because I have taken advantage of the midyear break to take some leave before teaching in Session 2.

The INTR meeting we attended was very informative of the work of the OECD. If you are interested in the work of the INTR do have a look at its website at <http://www.intrweb.org/home.cfm>. At the meeting the Chairman, Hugh Ault, reminded us of the opportunities that are available to spend time at the OECD as in intern (if you are a student) or as a visitor (if you are an academic researcher). The opportunities are indeed impressive – but the catch is that they are self funded. ATTA news has previously carried details about these. They are worth considering if you can afford the travel and to live in Paris for a few months.

Also discussed at the meeting were sundry activities of the OECD, and ATTA members can expect there to be considerable activity and consultation on matters such as environmental taxes (emissions permit trading), tax administration, transfer pricing (especially intangibles) as well as interesting initiatives to engage non OECD countries in OECD initiatives. Important countries in this respect include South Africa, Brazil, India and China. Their involvement it seems to me may change the shape of future OECD policies and recommendations, time will tell. I will pass on more specific news about the INTR as it comes to hand.

As we at home engage in commentary on the carbon permits announcement in Australia and the prospect of an emissions permits regime as well as the forthcoming discussion of the Henry Review, I urge readers to have a look at the comments by Sir Anthony Mason concerning another important contributor to the series of reviews of taxation in Australia. Later in this News we reproduce the speech given by Sir Anthony on the occasion of the donation of the Asprey collection to the University of Sydney. It is an amusing and impressive insight into an active mind and engaging personality. Readers may decide whether these descriptions apply best to the author of the speech or his subject! We hope you enjoy the speech.

ATTA wishes its members a successful start to the new term.

Michael Walpole

2 ATTA 2012 Conference Update

As mentioned in past newsletters the 24th Annual Conference of the Australasian Tax Teachers Association, hosted by the University of Sydney, will be held at the Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence". The following is both an update and a call for papers and posters.

2.1 Change to the structure of Day 1 of the Conference

The format of day one of the Conference (Monday 16 January 2012) will differ from the last two years being split between a PhD/SJD morning session and an afternoon dedicated to the teaching of taxation.

2.1.2 PhD/SJD morning session

The morning PhD/SJD morning session will consist of a series of small group round tables, facilitated by research supervisors or recently completed research academics, to discuss a range of issues affecting students (eg managing the research process, preparing for meetings with supervisors, etc). There will also be two forums for students to present their work.

Forum 1, a poster presentation, is available to students in the early stage of their research.

A poster presentation is the presentation of research information, usually illustrating their research methods and outcomes. They are an effective way of communicating your work and engaging people in conversation about your project. Although more commonly used in scientific and medical conferences they have been used to stimulate discussion on research undertaken by students in the area of international tax by IFA since 1993. The posters will be displayed adjacent to the area where refreshments and lunch are served. The research student will need to be in attendance to answer questions posed by passing colleagues/attendees. In order to maximise exposure the poster presentations will be scheduled for either 17 or 18 January 2012. See the website for the requirements of the poster and guidelines to assist preparation.

Forum 2, for later stage researchers, is a paper presented in block of concurrent sessions in the main program. It provides later stage research students to present their work to attendees.

For those wishing to attend the roundtables, please notify the organisers by Friday, 2 September 2011. If you intend to present a poster or present a paper, a brief abstract (300 words maximum) should be submitted by Friday, 2 September 2011. Acceptances will be notified to authors by the end of October, 2011.

ATTA offers a limited number of scholarships to PhD students that cover the cost of registering for this conference. These scholarships are only available for students undertaking doctoral study (PhD and SJD). If you wish to apply for one of these scholarships, complete the form available off the conference website <http://sydney.edu.au/law/parsons/ATTA/PhD.shtml> and submit it to the President of ATTA at m.walpole@unsw.edu.au by Friday, 2 September 2011.

2.1.2 Tax teaching afternoon session

As mentioned above, it is proposed to reintroduce a dedicated tax teaching session on the afternoon of Monday, 16 January 2012. Although formal abstracts will not be required until Monday 26 September 2011, early expressions of interest prior to that date would assist in planning and be much appreciated.

2.2 Call for Conference papers

As mentioned above the Conference theme will be "Tax change: Convergence or divergence". The Conference Organisers welcome any paper dealing with the Conference theme and/or its implications. In addition to papers dealing with the Conference theme, all papers related to taxation and taxation research methodology will be considered. We particularly welcome papers by new academics on any tax topic.

For those wishing to present a paper your brief abstract (300 words maximum) should be submitted by **Monday 26 September 2011**. Acceptances in this category will be notified to authors by the end of **October, 2011**.

2.3 Conference Prizes

Prizes for paper presentations will be awarded in the following categories:

- Best paper;
- Best paper upon the subject of tax teaching; and
- Best paper presented by a postgraduate student.

To be eligible for prizes in the 'Best paper' and 'Best paper upon the subject of tax teaching' categories, full written conference papers must be submitted no later than 5.00 pm on **Monday 5 December 2011**.

2.4 Further information

For further updates please see the conference website at www.sydney.edu.au/law/parsons/ATTA/index.shtml

Please note that all submissions (PhD presentations; expressions of interest; and conference papers) should unless otherwise stated be submitted to law.parsons@sydney.edu.au marked to the attention of Adam Bratt.

For inquiries regarding the academic programme, please contact Michael Dirkis (email: michael.dirkis@sydney.edu.au; Ph: +61 2 93510479).

For inquiries concerning conference administration please contact: Adam Bratt (email: adam.bratt@sydney.edu.au; telephone: +61 2 9351 0385 fax: +61 2 9351 0200).

3 The CCH ATTA Doctoral Series Call for Expressions of Interest

Expressions of interest are called for doctoral submissions to be considered for the third issue of The CCH ATTA Doctoral Series. The 2009 and 2010 winners were Lisa Marriott and Brett Freudenberg respectively. Lisa's book – The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison – was published by CCH in 2010. Brett's book on tax transparent companies has just been published. The winning submission for 2011 will also be published in book form.

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 2011, the cut-off date is 31 July 2011.

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 relating to all areas of taxation with particular relevance to Australia and/or New Zealand are welcome.

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 2011 cut-off date of 31 July 2011 to Professor Chris Evans (cc.evans@unsw.edu.au). Your submission should include:

a brief statement on the status of the award (whether awarded or approved, including relevant dates);

details of the supervisors of the degree;

copies of the examiners' formal reports on the thesis; and the thesis itself.

4 Arrivals, departures and honours

Annette Morgan joined Curtin University as a Lecturer in Taxation in January 2011, prior to that she was employed as a sessional for 7 years with Curtin. Annette holds a Bachelor of Commerce degree (majoring in Accountant and Taxation) and a Master of Taxation (with Distinction) from Curtin University. Annette is also a member of CPA Australia and a Fellow of the Taxation Institute. Prior to her move to Curtin on a fulltime basis, Annette was a senior tax manager for a medium sized accounting practice in Perth.

Annette enjoys all aspects of taxation and is keen to commence work on her PhD later in the year. Her PhD is to look at tax compliance by taxpayers and whether if we introduced a tax education programme in high schools in Australia could we change attitudes to compliance. Her areas of interest for research really include anything to do with tax, having worked in practice for 24 years Annette has a good knowledge of most areas. The ones that interest her most involve the taxes and policies surrounding small to medium sized businesses as well as tax avoidance.

5 New Zealand developments

With an election scheduled for later this year, the topic of a capital gains tax is back on the political agenda in New Zealand. While New Zealand remains without a comprehensive capital gains tax, the issue does reappear with reasonable regularity. The details are yet to be confirmed at the time of writing, but media reports suggest that the opposition Labour party policy includes the introduction of a 15 per cent capital gains tax.

In late June, the Minister of Revenue (Peter Dunne) announced the introduction of legislation confirming the tax treatment of expenditure on failed software projects. In recent times there has been some uncertainty relating to how these expenditures are treated for tax purposes, creating the potential to discourage investment in software development. This uncertainty was generated from an Inland Revenue statement suggesting that only feasibility expenditure relating to failed software developments was deductible. However, the legislation will confirm that expenditures on failed software projects are deductible for tax purposes. This amendment will take place from the 2011-12 income year.

Lisa Marriott

6 PhD Research: Understanding tax?

Griffith Business School PhD student Toni Brackin is undertaking research into people's understanding about the tax system and how this might relate to their financial literacy.

Toni has developed a survey which looks at how confident people are in understanding parts of the tax system, and whether these results are similar to other more well known parts of financial knowledge. Having an understanding about the tax system could be important in terms of investment decision-making and the ability to communicate effectively with advisors.

It would be great if you could forward this survey to your non-tax colleagues, students (in the initial weeks of the semester) or clients (for example via electronic newsletter), as getting their insight would greatly benefit this important research.

You can participate in this research by completing the survey at:
<http://www.taxliteracysurvey.com/>

This research is completely confidential and the survey should take approximately 20 mins to complete. Also, by completing the survey you have a chance to win one of two \$250 vouchers.

To get started or for more information on the project and how it works visit:
<http://www.taxliteracysurvey.com/>

Thank you for any assistance you can provide, and please do not hesitate to contact Toni (toni.brackin@griffithuni.edu.au) or myself (b.freudenberg@griffith.edu.au) with any queries:

Dr Brett Freudenberg
(PhD supervisor for Toni Brackin)

7 Queensland Tax Researchers' Symposium 2011

30 attendees enjoyed the 2nd Qld Tax Researchers' Symposium on Friday 1 July 2011. The theme of the Symposium was 'Tax – Holding the solutions for tomorrow?' which generated some media interest in the tax system's role in addressing today's challenges with interviews on Sky News and ABC radio. There were 15 presentations concerning research projects currently being undertaken, under the broad themes of 'international', 'tax administration', 'environment' and 'tax policy'.

The day started off with Professor Margaret McKerchar (UNSW) giving an insightful keynote address on 'Ready or not? Examiner expectations of doctoral theses in taxation'. This was followed by the 1st panel session with presentations by Justin Dabner (Islamic finance), Andrew Smith (NZ's DTAs) and Brett Freudenberg (small business compliance).

This was then followed by the 2nd and 3rd panel sessions with presentations from Kerrie Sadiq (tax expenditures), Michelle Markham (advance pricing), Catherine Brown (insolvency & ATO), Nerissa Haskic (carbon tax) and Anna Mortimore (petrol & carbon tax). Paul Kenny then gave the lunch discussion paper on 'Tax teaching: a teams based approach'.

Taking advantage of the Queensland weather in July, attendees then enjoyed lunch and refreshments on the veranda of the Ship Inn at Griffith University – basking in the Queensland sun, chatting about their research projects and catching up with colleagues. This including celebrating Justin Dabner's 50th birthday with song and cake.

After lunch, Kane Travers from the ATO demonstrated a new statistical product '100 people' with a great audio presentation. This was followed by a number of PhD students presenting their tax research: Jason Kerr (standard deduction), Nance Frawley (R & D), Victoria Roberts (food security) and Sally-Ann Joseph (global natural resource consumption tax).

The day was concluded with Margaret presenting the Highly Commended award to Catherine Brown (QUT) for her presentation: 'Bringing back the dead: The priority of the ATO on insolvency'. There was much excitement and enthusiasm at the end of the day, with much talk

about next year's symposium. Thank you to our principal sponsor – the Griffith Business School – and our supporting sponsors: CCH and the Tax Institute – their generosity is greatly appreciated.

Brett Freudenberg – Symposium organiser

8 Canberra Law Review

John Passant has advised that the submission date for articles for the second volume of the 2011 Canberra Law Review is 19 August 2011. Articles can be sent for consideration to clcreditor@canberra.edu.au

9 Call for papers

The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference – Halifax, Nova Scotia, September 28th and 29th, 2012.

On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to beautiful Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform.

We hope you can join us for discussion of various contemporary issues in this multifaceted field including, but not limited to:

- The issues which underlie our conception of income
- The issues of tax avoidance and evasion
- Global competitiveness and income taxation
- The changing demographics of Canada as it affects income tax reform
- Debates about the funding of the welfare state
- Anti-tax politics and ideology

We invite proposals for panels, individual papers or workshops from academics, graduate students, and practitioners for papers that fit within the broad theme of Income Tax Act reform.

Papers will be selected based on their scholarly quality and on their ability to generate engaging discussion in plenary sessions or breakout groups.

Proposals are limited to 250 words. All proposals must include a title, a brief description, and a short professional CV that includes full contact details for the presenter(s).

Submissions are due before January 15, 2012. Submissions after that date will be considered only if space remains available.

No funding is available to assist with travel or accommodation expenses.

Please send your submissions to:

The Interdisciplinary Committee on Taxation Studies at Dalhousie c/o Kim Brooks, Dean
6061 University Avenue, Halifax, NS, B3H 3J7 Or via e-mail at LawDean@dal.ca

10 Central Asian Tax Research Center

Central Asian Tax Research Center was recently established at Kazakhstan Institute of Economics, Management and Strategic Research (www.kimep.kz) in Almaty - Kazakhstan. The concept of the center was gradually developed in 2010 and was officially launched in the fall of 2010. For more information please see the temporary website - www.catrc.kz

There are two main objectives of the center:

- Promote and develop tax specialization as a field of study (currently mostly absent in most of Central Asia)
- Advance research in various aspects of taxation (also absent)

Central Asia includes countries such as Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, Uzbekistan, Mongolia, but the Center's research activities are also linked to its immediate neighbours and strategic investors or transit routes - these countries currently include - China, Korea, Russia, Belorussia, Ukraine, Armenia, Georgia, Azerbaijan and Turkey. Two bilateral events with China and Korea already took place and other will follow.

The Center can receive short or long term research or teaching visitors and is eager to explore cooperation and partnership opportunities.

Should any of these countries or the region as a whole be of your research interest (Mineral and O&G Extraction Taxation, Environmental taxation, International Taxation, Developing Countries Tax Policy - or other) feel free to contact the founding director of the Center - Tomas Balco - tomas@kimep.kz, tombalco@yahoo.com.

T. Balco

11 Tax, accounting, economics and law related meetings

Local

2011 National Tax Forum 4-5 October 2011. Following its re-election in 2010, the Australian Government announced a National Tax Forum to discuss tax reforms recommended by the Henry Report. Invitations will be sent to 150 representatives of business, unions, the states and community groups, as well as experts.

Tax Reform: Results and Prospects The Faculty of Law at the University of Canberra, together with the ANZSOG Institute for Governance, will be hosting a conference at the University of Canberra on Monday 5 December entitled Tax Reform: Results and Prospects. This conference will feature discussion, debate and analysis of tax reform in Australia.

Aims of the conference

Tax Reform: Results and Prospects will bring together politicians, academics, practitioners, administrators, business and others to discuss and debate recent developments in tax reform and future prospects.

The Conference will look at the drivers for tax reform, current and future outcomes, the pace and direction of reform and any impediments and opportunities that present themselves.

The conference will provide an opportunity for open, academic and professional discussion following a series of important tax initiatives, including:

- the Henry Tax Review,
- the Carbon Tax,
- resource rent taxes; and
- the forthcoming Government Tax Forum to be held on 5 and 6 October 2011.

This will be the first major Conference after the Australian Government's Tax Forum to examine the prospects for reform now and into the future and the nature of the proposals being considered. The Forum will be an important focus for discussions at the Conference. In addition it is anticipated that the draft legislation for the carbon tax will be made public in August and may have passed both Houses of Parliament by then.

Date and venue

The Conference will be held on 5 December 2011 beginning at 8.30 am in Building 24, the Ann Harding Centre, at the University of Canberra, Bruce, ACT.

Themes

To enable a structured approach to these important issues, the Conference will have three broad but interrelated themes:

- the economics of tax reform;
- tax law and tax reform;
- the politics of tax reform.

Additional themes may include:

- tax practice and administration
- tax reform and local government

Speakers

The conference speakers will include leading academics, policy makers, politicians and others with interests in the areas of taxation policy, tax law and tax administration and practice.

Confirmed speakers to date are:

- Mr Rob Heferen, Executive Director, Revenue Group, the Treasury
- Professor John Freebairn Department of Business, Faculty of Business and Economics, University of Melbourne
- Professor Henry Ergas, Professor of Infrastructure Economics, SMART Infrastructure Facility, the University of Wollongong
- Professor Chris Evans The Australian School of Business, University of New South Wales
- Professor Michael Walpole The Australian School of Business, University of New South Wales
- Mr Richard Dennis, the Australia Institute
- Dr Andrew Leigh MP
- Associate Professor Richard Eccleston School of Government University of Tasmania
- John Passant Senior Lecturer Faculty of Law University of Canberra
- Dr John McLaren Assistant Professor Faculty of Law University of Canberra

Other invitees include politicians, administrators and representatives of peak bodies. |

Tax teachers' sessions

The Conference will also have a tax teachers' session or sessions (depending on interest) for early career academics and others keen to pursue research and teaching in the vital area of tax reform. Interested tax teachers should submit an abstract by 1 September to taxreformconference@canberra.edu.au. Papers submitted by 11 November will be included in a package provided to attendees.

More details

More details such as registration and cost and a draft programme can be found on the website at www.canberra.edu.au/taxreformconference. Places are limited so we suggest you book early. Places are limited so we suggest you book early.

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence".

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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> Call the National Events team on 1300 733 842 for more details. Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Trivia Night 2011 Thursday 11 August 2011 6.30pm–10.30pm, SMC Conference & Function Centre 66 Goulburn Street, Sydney. Cost \$480 for a team of six (inc GST) \$90 per person (inc GST) (Price includes food and drinks, which will be served throughout the night) Don't miss your chance to compete against rival Sydney firms in The Tax Institute's 2011 Trivia Night! Prove your firm is the best by taking the trophy off HLB Mann Judd who are the crowned champions for two years in a row! Some fantastic prizes on offer – register your team now! For further information, please contact Danielle Marriott on 02 8223 0040 or email daniellemarriott@taxinstitute.com.au
Program 6.30pm–7.00pm Welcome drinks and registration. 7.00pm–10.30pm Trivia time. We would love to see a few tables of tax teachers at the event, so we are offering teachers a 50% discount off registration!! If you would like more information or would like to register a team please contact me directly so I can ensure you receive the discounted price. Danielle Marriott Event and Member Services Executive The Tax Institute Phone: 02 8223 0000 Direct: 02 8223 0014 Fax: 02 8223 0077 daniellemarriott@taxinstitute.com.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference – Halifax, Nova Scotia, September 28th and 29th, 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to beautiful Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. Proposals are limited to 250 words. All proposals must include a title, a brief description, and a short professional CV that includes full contact details for the presenter(s). Submissions are due before January 15, 2012. Submissions after that date will be considered only if space remains available. No funding is available to assist with travel or accommodation expenses. Please send your submissions to:
The Interdisciplinary Committee on Taxation Studies at Dalhousie c/o Kim Brooks, Dean
6061 University Avenue, Halifax, NS, B3H 3J7 Or via e-mail at LawDean@dal.ca

12th Global Conference on Environmental Taxation “Market instruments & sustainable economy”, Madrid (Spain), 20-21 October 2011. Conference website: <http://www.iucauned-GCET12.es>

Institute for Austrian and International Tax Law On Tuesday August 31, 2010, our new LLM programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

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 2011 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.

Forthcoming ITA Courses

Summer Course - Principles of International and Comparative Taxation 15-26 August 2011, Amsterdam

Transfer Pricing Aspects of Business Restructurings 29 - 31 August 2011 Beijing

Transfer Pricing and PE Profit Attribution 12 - 14 October 2011 Amsterdam

Principles of Transfer Pricing 05 - 07 October 2011 Barbados

Earn CPE credits

Crafted in collaboration with international tax experts, ITA Online courses combine theory with practical real-life cases. These courses offer a level of education that is currently not available within the online course market, and allow you to earn CPE credits.

Courses currently available

- ITA101 Fundamentals of Tax Treaties
- ITA102 Residence
- ITA103 Permanent Establishments
- ITA104 Employment and Related Income
- ITA105 Passive Income
- ITA106 Business Profits

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 Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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 annual conference 5-8 September 2011, University of Cambridge and the Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. Further information is available at: <http://www.legalscholars.ac.uk>

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>
International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

Freudenberg, Brett *Tax flow-through companies*, North Ryde, NSW, CCH/ATTA, 2011 (CCH and ATTA Doctoral Series No 2). ([http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=Tax-Flow-through-Companies-\(ATTA-Doctoral-Series-book-2\)&ProductID=8445](http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=Tax-Flow-through-Companies-(ATTA-Doctoral-Series-book-2)&ProductID=8445)). Tax Flow-through Companies, the second title to be published as part of the CCH and ATTA Doctoral Series,

considers the experience of flow-through companies in the United States, the United Kingdom and New Zealand to ascertain what lessons Australia can learn. This title analyses whether flow-through companies have benefited closely held businesses in terms of complexity and financing and evaluates how Australia could implement its own flow-through company that compliments the existing imputation system for corporations.

CCH Code: 39277A; ISBN: 9781921873348; Published: May 2011; USUAL RRP: \$120.00

But for ATTA members, we offer this title at an ongoing 35% discount, that is \$78.00 - when quoting the promotion code: ATTA01

HOWEVER - until 31 August 2011, we would like to offer a greater discount off Tax Flow-through Companies - we are offering 50% off - making the cost of the book, \$60.00. Please quote the promotion code: ATTA02

OR -

if you wish to buy both books in the Doctoral Series, *The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison* (<http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=The-Politics-of-Retirement-Savings-Taxation--A-Trans-Tasman-Comparison&ProductID=4723>) and *Tax Flow-through Companies* - we have a special offer (valid until the end of 2011). **Buy both books for \$100.00** (that's over 58% saving off the cost of both books! **Please quote the promotion code: ATTA03 to take advantage of this offer.**

McLaren, John; Naylor, Melissa & Toohey, Mary *Law of investments*, 3rd ed, Pyrmont, NSW, Thomson Reuters, 2011

(2011) 14(5) *Tax Specialist*

MITs, CIVs, IMR and other TLAs - Andrew Mills

The battle for AXA's capital gain: Part 1 - Aaron Corcoran

Mathew J Leighton-Daly

M&A transactions: what are the issues; what are the opportunities? David Wood

(2011) 45(11) *Taxation in Australia*

SMSFs: the preferred wealth creation vehicle - Matthew Tripodi

Full Federal Court dismisses Citigroup's Pt IVA appeal - Joanne Dunne

Capital gains tax: the obscure provisions - Paul Tanti

GST cross-border services transactions and the connection with Australia - **Michael**

Blissenden

What to do when the ATO asks for information from you or your clients - David W Marks

Taxation Today June 2011 (Issue 41)

"The Charitable Status of Trusts Set Up for Political Purposes" - Examines The Greenpeace NZ Decision - James Coleman

"Latest Developments in Changes to the FIF Rules" - FEC report on the Taxation (International Investment and Remedial Matters) Bill - Bell Gully

"Tax Treatment of Guarantee Payments — A Silver Lining to Business Failure?" - Part 2 of two- part article on taxation guarantee payments - **Mark Keating**

"Trading Stock" and Cropping Industries: A Revenue Rethink is Required" - whether Inland Revenue is applying the trading stock and revenue account property provisions correctly to cropping industries - WHK

Overseas

Asia-Pacific Tax Bulletin Number 3 - 2011

Australia - Casenote – Federal Court Applies Anti-Avoidance Rules to Franking Credits Scheme - Michael Butler and Jessica Pengelly
 Progressivity of Value Added Tax in Developing Countries – Empirical Evidence from Bangladesh - Nahida Faridy and Dr Tapan K. Sarker
 China - Progressive Income Taxation and Urban Individual Income Inequality - **Richard Krever** and Hui Zhang
 India - Casenote – Ruling on a Transparent Entity's Eligibility To Claim Tax Treaty Benefits - Kamesh Susarla
 Casenote – Supreme Court Decides against Extraterritorial Taxation - Mahesh Kumar and Bijal Ajinkya
 Indonesia - The New Transfer Pricing Regulations - Ay Tjhing Phan and Mylynn Mu
 Japan - An Overview of the Governmental Tax Expert Committee's Policy Advisory Note - Kenichi Nishikata and Azusa Oizuki
 Vietnam - An Overview of the Foreign Contractor Tax Regime - Till Morstadt, Bui Van Hau and Stefan Riedl
 Reports on the following: Australia, China, India, Indonesia, Japan, Macau, Malaysia, Maldives, New Zealand, Pakistan, Palau, Philippines, Singapore, South Korea, Vietnam.

Bulletin for International Taxation Number 7 - 2011

Tax Treaty News - Brian J Arnold. This reviews a number of recent tax cases from the United Kingdom, Norway, Canada and Denmark, involving hybrid entities and tax avoidance, commissionaire arrangements and permanent establishments, the principles of non-discrimination and habitual abode, and the concept of beneficial ownership, respectively.
 Tax Treaties and Tax Avoidance: Application of Anti-Avoidance Provisions - Luc De Broe, Nathalie Goyette, Philippe Martin, Roy Rohatgi, Stef van Weeghel and Phil West
 Netherlands Tax Aspects of (Private) Class Action Antitrust Lawsuits - Sarig Shalhav
 The Attribution of Income in Swiss and International Tax Law - Jessica Salom
 Singapore's 2011 Budget: Focusing on Strengthening the Economy and Society for the Future - Lee Fook Hong
 Australia - Proposed New Controlled Foreign Company Regime: Simpler and More Competitive with Significant Practical Implications - **Nolan Cormac Sharkey**
 Mining Taxation in Zambia: An Evaluation of the Variable Profit Tax - Kennedy Munyandi
 Mercosur/Argentina/Brazil/Paraguay/Uruguay - The Economic Effect of Taxation on the Flow of Software Copyright Royalties in MERCOSUR - Carlos Forcada

Derivatives & Financial Instruments Number 3 - 2011

Editorial - Asia and Its Financial Markets: Lessons from the Recent Past - Paul Lau
 Introduction to the Comparative Survey
 United States - Tax Treatment of Contingent Convertible Bonds - Viva Hammer, Sam Chen and Paul Carman
 United Kingdom - Tax Treatment of Contingent Convertible Bonds - Dominic Stuttaford and Andrew James
 Canada - Contingent Convertible Bonds - Bruce Sinclair
 Netherlands - Tax Treatment of the Issuer and Bond Holders of Contingent Convertibles - WHA Specken
 Germany - Tax Treatment of Contingent Convertible Bonds - M Krause
 France - Tax Treatment of Contingent Convertible Bonds - Guillaume Jolly
 Italy - Tax Treatment of the Issuer and Contingent Convertible Bond Holders - Marco Ragusa
 Switzerland - Tax Treatment of the Resident Issuer and Resident Contingent Convertible Bond Holders - D Schmucki-Fricker and M Kronauer
 Luxembourg - Corporate Income Tax Treatment of Contingent Convertible Bonds - Frank van Kuijk
 Articles
 Australia - Hybrid Instruments and Interest Deductibility - Anton Joseph

Canada - General Electric Capital Canada Inc. v. The Queen: Guarantee Fees and the Arm's Length Standard - Christopher J Steeves
Singapore - An Investor's Guide to the Regulatory and Tax Framework for S-REITs - Allen Tan, James Choo and Justin Tan
Ireland - Amendments to the Securitization Regime - John Hannigan
Argentina - Securitization of Consumer Loans - G Gottlieb, M. Skiadaressis and J Tobias
Brazil - Tax Benefits Related to Investments in the Infrastructure Sector - Christiano Chagas, André Novaski and Roberto Casarini
Australia - Perpetual Cumulative Subordinated Debt: Deferred Interest Payment and Deductibility - Anton Joseph

13 ATTA members in the media

Over the years many members of ATTA have been quoted in media. Please forward your items to the editor and New Zealand contributions particularly welcome.

Dirkis, Michael

Coorey, Madeleine 'Australia sets carbon price to fight climate change', Agence France Presse, 7 July, 2011

'The carbon tax: the experts respond' 10 July 2011, 12.38pm AEST

<http://theconversation.edu.au/the-carbon-tax-the-experts-respond-2254>

Re carbon tax, tax reform, interviewed on Adam Spencer, ABC Radio 702, 7:24-7:28am, 11 July 2011

14 Quotable quotes

Cartoon by Nicholson

Miner: "First they want to tax what we dig up. Then they want to tax our diesel. Next they'll want to tax the air we breathe!"

Tax Man: "Only the carbon."

Source: *The Australian* 8 July 2011 p 13

"Australia's controversial tax sting, Project Wickenby, and serious non-compliance prosecutions were cranked up this year, with the Australian Tax Office completing 280 audits, 600 reviews and raising \$360 million in liabilities.

In all, Project Wickenby has raised \$1 billion in liabilities from secret tax havens, tax fraud and money laundering since its introduction in 2006.

During its five years of operation, it has raised another \$832 million from a burst of voluntary offshore disclosures. Results from the Australian Transaction Reports and Analysis Centre show a considerable decline in annual flows to havens, according to the Tax Office's latest compliance program.

... There are concerns the global financial crisis has increased pressure on small firms, causing some to seek an advantage by hiding their incomes. The Tax Office completed 2100 reviews and audits in the past year, raising about \$111 million.

Over the past four years the Tax Office has reviewed the affairs of a high-risk group of more than 2000 highly paid people. During that time it corrected 60 per cent of tax returns.

By the end of 2010-11 the Tax Office expects to have raised more than \$1.2 billion in liabilities and \$1.3 billion in notional tax adjustments.”

Source: *Sydney Morning Herald Business Day* 30 June 2011 p 3 and *The Age* 30 June 2011 <http://www.theage.com.au/business/wickenby-renders-havens-highrisk-20110629-1gqz0.html>

“Monaco, the world's smallest state after the Vatican, has 360,000 registered bank accounts and a population of 35,000 - the vast majority of whom are foreign expats, many British, paying no income or capital gains tax.

If Somerset Maugham once called Monaco "a sunny place for shady people", Prince Albert declared when he took over that "morality, honesty and ethics" would guide his rule.”

Source: Christafis, Angelique “Prince's marriage to commoner vital for tax haven's future”, *Sydney Morning Herald* 1 July 2011 p 8, sourced from Guardian News & Media; Telegraph, London, <http://www.smh.com.au/lifestyle/people/princes-marriage-to-commoner-vital-for-tax-havens-future-20110630-1gt18.html>

“Q232 Jim Sheridan: Are you satisfied that the cash payments that were made by the News Corporation companies to informants for stories were registered with the appropriate tax authorities?

Rupert Murdoch: I do not know anything about that. Perhaps James can answer.

Q233 Jim Sheridan: If people were given money in order to accomplish stories—

Rupert Murdoch: People were given money to—

Q234 Jim Sheridan: In order to get stories—did you notify the appropriate tax authorities about this?

James Murdoch: All of our financial affairs as a public company are transparent and audited. The tax jurisdictions that the company works in all around the world are worked with transparently and thoroughly. Tax compliance is an important priority for any business, and we comply—the company complies—with the laws.

Q235 Jim Sheridan: Would that also include people who are on regular monthly retainers registering their affairs with HMRC?

James Murdoch: I have no knowledge of separate people on retainers at the company and their own tax affairs, or their own tax arrangements. I can speak for the company's tax arrangements and, to the best of my knowledge, we are a company that takes tax compliance, regulatory compliance, and financial and regulatory transparency hugely seriously. It is something that we are very proud of.

Q239 Jim Sheridan: Finally, please confirm or deny whether any News Corporation company is the subject of an investigation by HMRC.

James Murdoch: Not to my knowledge. We have ongoing dialogue with the HMRC and various subsidiaries here but, as far as investigations are concerned, I have no knowledge of one.

... Q417 Mr Watson: Why? Do you want me to carry on with a few more questions so that I can get to the end of this?

Chair: I am getting galled. We have covered this at some considerable length.

Mr Watson: Actually, Chairman, we have not, but I respect you. Mr Murdoch, your wife has a very good left hook.”

Source: House of Commons Oral Evidence taken before the Culture, Media and Sport Phone Hacking, Tuesday 19 July 2011 Rupert Murdoch and James Murdoch, Rebekah Brooks,
<http://www.parliament.uk/documents/commons-committees/culture-media-sport/CMS-transcript-phonehacking-110718.pdf>

“Sabra Lane: During the Q and A session that followed, Ms Gillard was asked to comment on the media coverage about the tax.

Julia Gillard: I think we will have a long debate about media ethics in this country but if I could put it as clearly as I can, I'd say to you, don't write crap. (Laughter)

Julia Gillard: Can't be that hard. (Applause)

Julia Gillard: And when you have written complete crap, then I think you should correct it.”

Source: ABC PM 14 July 2011 <http://www.abc.net.au/pm/content/2011/s3269743.htm>

“If you truly believe that the amount of crap we've pumped into the atmosphere during the past 200 years has had no impact on the environment, good luck getting the sand out of your ears when you finally extract your head.

Will a carbon price save the planet? Who knows? It will certainly help clean up the atmosphere. And it definitely is more efficient than subsidies and direct involvement from government, for it allows business leaders to choose the way they would reduce emissions. A price - whether through a carbon tax or a trading scheme - minimises the heavy hand of government.

And there we have the ultimate irony. Both sides of Australian politics are committed to reducing carbon emissions. But in an odd twist, Labor is pushing for a market-based solution while the Coalition advocates government intervention. It's a funny old world.”

Source: Verrender, Ian “Carbon tax fuels battle of climatic extremes” *Sydney Morning Herald Business Day* 12 July 2011 pp 6-7, at 7; *Brisbane Times Business Day* 12 July 2011 <http://www.brisbanetimes.com.au/business/carbon-tax-fuels-battle-of-climatic-extremes-20110711-1hasd.html>

“While there is scientific evidence that climate change needs to be addressed, a policy driven by politics and polls never works. For this reason, this policy will be relegated to the dustbin if the Coalition wins the next election, and with the spectre of such big policy differences, it makes it hard for business to make long-term decisions.”

Source: Ferguson, Adele ‘A spoonful of tax cuts helps carbon medicine go down’ *Sydney Morning Herald Business Day* 11 July 2011 p 5 <http://www.smh.com.au/business/a-spoonful-of-tax-cuts-helps-carbon-medicine-go-down-20110710-1h92f.html>

“More than a million Australian taxpayers fail to lodge a tax return each year, according to a research paper prepared for Ken Henry's review of the tax system titled "Behavioural Economics and Complex Decision-Making".

Think about that. That's roughly one in every 10 workers. So of your 10 closest work colleagues, chances are one of them will not file a return this year.

For some "non-lodgers", as the Tax Office calls them, the decision is a deliberate one to minimise tax. But a sizeable chunk simply fall prey to the complexity, hassle and sheer tedium of filling out a tax return.

"Overall it appears that for a significant number of people (in the 100,000s) failure to lodge is not premeditated, and is more likely to be due to procrastination and confusion than attempted tax evasion," the research paper found.

The irony is that many of these people are among the most disadvantaged in society, those on low or irregular incomes, and would therefore have a good chance of getting a refund if they did file."

Source: Irvine, Jessica 'A taxing future offers happy returns' *Sydney Morning Herald* 24 June 2011 p 15 <http://www.smh.com.au/opinion/politics/a-taxing-future-offers-happy-returns-20110623-1ghcm.html>

"In the next 10 days the Gillard government will receive a report from a consulting panel recommending the establishment of an independent advisory body to monitor the most powerful body in the land - the Australian Taxation Office.

The panel of four, which includes Richard Warburton and Jillian Segal, has spent the past few months sifting through a series of industry submissions after Treasury published a discussion paper in January suggesting three main models.

It follows years of lobbying by the business community on the need for an independent statutory board to oversee the country's chief revenue collector.

The problem with each of the three models - an issue not lost in the submissions - is they include the appointment of the Tax Commissioner as chairman, which makes a mockery of the term "independent" and will ultimately defeat the purpose of an independent oversight committee for the Tax Office.

As one tax expert said: "If you decide that there are important policy reasons to subject the Tax Commissioner to oversight and guidance, then it seems that you should not put the tax administrator in the driver's seat."

Source: Ferguson, Adele 'Industry groups have a question for government: who watches the taxman?' *Sydney Morning Herald Business Day* 20 June 2011 pp 8-9 at p 8

15 Attachments

1 Sir Anthony Mason 'The Asprey Law Library Collection Launch', University of Sydney Law School, 21 June 2011

2 Tax Practitioners Board education requirements for Tax and BAS Agents, letter to ATTA President, 15 July 2011

ATTA News August 2011

<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

ATTA members in Australia will no doubt be well aware that the long awaited discussion of the Henry Review has finally been announced - with an outline of who the participants will be and what may be discussed. The Forum is due to be held on Tuesday 4 October and Wednesday 5 October at Parliament House, Canberra. It is intended that there will be 150 or so representatives of the community, business, unions and government, as well as academics and other tax experts. The list of categories of participant (and some names and office bearers) is published at http://www.futuretax.gov.au/content/Content.aspx?doc=TaxForum/Invitation_List.htm.

The list includes: 32 Community Representatives; 32 Business Representatives and Tax Practitioners; 13 Union Representatives; 7 Superannuation Fund and Financial Planning Representatives; 20 Academics and other Tax Experts; 19 members of Federal Government (apparently not all these participants will attend all sessions); 9 Federal Crossbenchers; 5 Federal Agencies; 8 State and Territory Governments; 3 Local Government representatives; 5 members of the Australia's Future Tax System Review Panel; and 3 members of the GST Distribution Review Panel.

There will also be 46 observers including 10 members of the public and 10 students. I hope some ATTA members will be among the 20 academics and tax experts. Academics who want to be at the Forum should have submitted an expression of interest online by 12 August. The group is large and with 156 attending may be quite hard to manage. I shall be interested to see how this is done.

Much of our life as academics involves analysis of reforms, and so for those who would rather be more involved in critique of the Forum than in the Forum itself, it is worth noting that there are several events concerning the Forum that are being run by other organizations. The Tax Institute has an event scheduled for 31 August 2011. Called “The Great Tax Debate” (that “fair dinkum” term used by the Member for Lyne just does not seem to have caught on), the event is, I understand, free to registrants with all comers welcome and will be held at KPMG Sydney. See <http://www.taxinstitute.com.au>.

Another event is the forthcoming “Tax Reform: Results and Prospects” to be convened on 5 December 2011 at University of Canberra by ATTA members John Passant and John Mc Claren. More detail can be found at <http://www.canberra.edu.au/taxreformconference/home>. There will no doubt be others.

With this debate coming up and events such as those mentioned in this letter there is no doubt we will have plenty to discuss ourselves at the ATTA Conference next year. Full details of the program and arrangements are emerging as the team at Sydney University develop various aspects of the event. I trust you, like me, are looking forward to it all. We hope to see as many of you as possible at ATTA.

Michael Walpole
August 2011

2 Closing date for HDR students for ATTA Conference is approaching

As mention in previous issues the closing date for Higher Degree Research (HDR) students to apply to participate in the 2012 ATTA conference and for financial assistance to attend is **Friday 2 September 2011**. We have had enquiries from students resident in Austria, Belgium and Malaysia but not Australia or New Zealand. I would urge member to make their students aware of this opportunity. The details of the HDR student program are: Postgraduates undertaking higher degree research are encouraged to attend and participate in the 2012 conference. As well as a dedicated round table session on Monday 16 January 2012 there will also be two forums for students to present their work: a poster presentation and a paper presentation.

Roundtable session

A dedicated roundtable session for registered higher degree research students will be held on the morning of Monday 16 January 2012. The roundtable will consist of a series of small group sessions, facilitated by research supervisors or recently completed research academics, to discuss a range of issues facing research students at different stages of their candidacy.

Poster Presentations

A poster presentation is the presentation of research information, usually illustrating your research methods and outcomes. They are an effective way of communicating your work and engaging people in conversation about your project. Posters have been used by IFA to stimulate discussion on research undertaken by students in the area of international tax since 1993.

Posters will be displayed throughout the duration of the conference in our Law Lounge. This light, public space is adjacent to the Reflection Pond within the building and provides an ideal

environment in which to highlight the skills of entrants. This is also the area where refreshments and lunch are served and close by to sponsor displays.

The research student will need to be in attendance to answer questions posed by passing colleagues/attendees. In order to maximise exposure, the poster presentations will be scheduled for either 17 or 18 January 2012.

Further information can be found on **Poster presentations submission criteria**
http://sydney.edu.au/law/parsons/ATTA/docs_pdfs/PHD_Poster_app.pdf

Paper Presentation

A second forum, for later stage researchers, is a paper presented in a block of concurrent sessions in the main program. This will provide later stage research students an opportunity to present their work to attendees.

Key dates

For those wishing to participate in the conference, a brief abstract (300 words maximum) in respect of your poster or paper should be submitted by Friday, 2 September 2011. Acceptances will be notified to authors by the end of October, 2011.

The written papers must be submitted to Adam Bratt <adam.bratt@sydney.edu.au> by Monday 5 December 2011. Papers submitted after this date cannot be considered for the best postgraduate paper prize.

Posters must be at the conference venue by Monday 16 January 2012.

Scholarships

ATTA offers a limited number of scholarships to higher degree research students that cover the cost of registering for this conference. These scholarships are only available for students undertaking doctoral study (PhD and SJD). If you wish to apply for one of these scholarships, please download and complete the **application form**
http://sydney.edu.au/law/parsons/ATTA/docs_pdfs/ATTA_EOI_SJD_PHD_scholarship.pdf
and email it to the President of ATTA at **m.walpole@unsw.edu.au** by **Friday, 2 September 2011.**

3 ATTA Conference 2012 Update

The Conference committee is continuing to bed down the final details of the conference with registration facilities to be put in place shortly. The following sets out some exciting developments.

3.1 The University of Sydney Business School comes on board.

The Conference organising committee is excited to announce that the University of Sydney Business School has agreed to partner the Sydney Law School as co-hosts of the 2012 Conference. We wish to express our gratitude to Professor Tyrone Carlin, Acting Dean, the University of Sydney Business School for his strong commitment to the conference, particularly in the areas of tax teaching and research.

3.2 Sponsorships - Thomson Reuters & Institute of Public Accountants

We are also pleased to announce that a long term friend of ATTA, Thomson Reuters has agreed to become a Silver Sponsor of the conference and we welcome back Institute of Public Accountants (formerly the National Institute of Accountants) as a Bronze Sponsor for the ATTA Conference 2012. We thank both for their generous sponsorship.

3.3 Tax teaching afternoon session – Key date

As mentioned previously, we will be devoting the afternoon session on Monday 16 January to the teaching of taxation. We hope to combine a more formal session of presentations on tax teaching topics with informal discussion group/workshop sessions on particular issues relevant to the teaching of taxation which will allow us to share experiences.

Topics being considered for these sessions include:

- Undergraduate v postgraduate teaching;
- Ideas for effective assessment: essays, quizzes, multiple-choice questions, exams (open v closed book);
- Teaching to a diverse student cohort;
- Encouraging student engagement with taxation;
- The pressures of content (always more content but never more time); and
- Experiences with distance teaching of tax.

Although formal abstracts are not required until **Monday 26 September 2011**, early expressions of interest prior to that date would assist in our planning and would be much appreciated so please let us know if you would like to present a paper. We would also be interested in hearing from anyone who would like to participate by way of facilitating a workshop session. There will be a designated prize for the best paper on tax teaching.

Please email your formal abstracts and any queries to **Ms Celeste Black** <celeste.black@sydney.edu.au >.

3.4 Call for Conference papers - reminder

The Conference theme is "Tax change: Convergence or divergence". The Conference Organisers welcome any paper dealing with the Conference theme and/or its implications. In addition to papers dealing with the Conference theme, all papers related to taxation and taxation research methodology will be considered. We particularly welcome papers by new academics on any tax topic.

For those wishing to present a paper your brief abstract (300 words maximum) should be submitted by **Monday 26 September 2011**. Acceptances in this category will be notified to authors by the end of October, 2011.

3.5 Cocktail venue

We are also happy to confirm that the Welcome Cocktail Party will be held on the evening of Monday 16 January 2012 in the Nicholson Museum. The Nicholson Museum contains the largest and most prestigious collection of antiquities in Australia. It is also the country's oldest university museum, and features masterpieces of ancient art and objects of daily life from Egypt, the Middle East, Greece, Rome, Cyprus and Mesopotamia. For further information on the Nicholson Museum see: <http://sydney.edu.au/museums/collections/nicholson.shtml> .

3.6 Further information

For further updates please see the conference website at www.sydney.edu.au/law/parsons/ATTA/index.shtml

Please note that all submissions (PhD presentations; expressions of interest; and conference papers) should unless otherwise stated be submitted to law.parsons@sydney.edu.au marked to the attention of Adam Bratt.

For inquiries regarding the academic programme, please contact Michael Dirkis (email: michael.dirkis@sydney.edu.au; Ph: +61 2 93510479).

For inquiries concerning conference administration please contact: Adam Bratt (email: adam.bratt@sydney.edu.au; telephone: +61 2 9351 0385 fax: +61 2 9351 0200).

Michael Dirkis

4 Arrivals, departures and honours

Peter White has joined Ernst & Young, Sydney, as Tax Partner specialising in Private Client Services. He was previously with Accru/Bentleys MRI for almost 11yrs.

5 New Zealand developments

New Zealand will have a general election in November this year. This event has generated the release of proposed tax policies from the main opposition party (the Labour Party). The item that has generated the most discussion is the prospect of introducing a capital gains tax. While there appears to be a general agreement that a capital gains tax would be a positive addition to the New Zealand tax system, the design of the tax has attracted much criticism. The proposed tax would be implemented in 2013, and exclude the family home. KPMG (Taxmail 15 July 2011, Issue 1) have put together a comparison of Labour's proposed CGT and the Australian CGT model, which makes for interesting reading. This analysis indicates reasonable similarity between the schemes, with the primary exceptions of the rate (15% in NZ; up to 45% in Australia); and concessions from the CGT scheme. Concessions in NZ (excluding the principal private residence) include 'personal assets and collectibles', which is defined as assets used mainly for personal use or enjoyment. Therefore, items such as boats and furniture are excluded, as are collectible items, including jewellery, antiques and artworks.

Other tax changes proposed by the Labour Party include:

- increasing the top marginal tax rate to 39% on income above \$150,000 (currently the rate is 33% on incomes above \$70,000);
- Introducing a tax-free threshold of \$5,000 (New Zealand currently does not have a tax-free threshold);
- Removing GST on fresh fruit and vegetables; and
- Introducing a 12.5% R&D tax credit.

Lisa Marriott

6 Student membership for Tax Institute

University students are now able to join (free) the Tax Institute on-line at:
<http://www.taxinstitute.com.au/member-centre/student-membership#6>

Being a member of the Tax Institute provides students numerous benefits including (a) free access to tax resources on the Tax Institute's web site; (b) discounted rates to attend education events; (c) access to the Institute's weekly tax e-newsletter - Tax Vine; and (d) receipt of the Institute's student e-newsletter - ConTax.

The Institute has also recently published a great 'Career Guide' outlining the exciting variety of careers available in tax. This free guide can be ordered on-line at:
<http://www.taxinstitute.com.au/careers/a-career-in-tax#careersguide>

ATTA members are encouraged to distribute this information to their students. Please do not hesitate to contact me about more information about the Tax Institute.

Kind regards
Brett Freudenberg

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

In the ATTA News for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008, September 2009 and December 2010 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 November 2011. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL. If you wish to preview the list before publication, please let me know by email.

Colin Fong

8 Call for papers

“Risky Business”: the 10th International Conference on Tax Administration
2 & 3 April 2012, Sydney, Australia

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 Monday 12th September 2011.

The theme of the 2012 conference will be Tax Administration: Risky Business. Authors are encouraged to submit proposals that match this theme (for example: managing tax risks from the perspective of the tax administrator, the

taxpayer and/or the tax practitioner; strategies to address tax evasion and enhance voluntary compliance; the impact of compliance costs on business; the impact of legal reform on tax administrators and business etc).

A Steering Committee will select papers for the conference and will advise you of its decision by mid October 2011. 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 Associate Professor Binh Tran-Nam at b.tran-nam@unsw.edu.au by Monday 12 September 2011

The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference – Halifax, Nova Scotia, September 28th and 29th, 2012.

On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to beautiful Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform.

We hope you can join us for discussion of various contemporary issues in this multifaceted field including, but not limited to:

- The issues which underlie our conception of income
- The issues of tax avoidance and evasion
- Global competitiveness and income taxation
- The changing demographics of Canada as it affects income tax reform
- Debates about the funding of the welfare state
- Anti-tax politics and ideology

We invite proposals for panels, individual papers or workshops from academics, graduate students, and practitioners for papers that fit within the broad theme of Income Tax Act reform.

Papers will be selected based on their scholarly quality and on their ability to generate engaging discussion in plenary sessions or breakout groups.

Proposals are limited to 250 words. All proposals must include a title, a brief description, and a short professional CV that includes full contact details for the presenter(s).

Submissions are due before January 15, 2012. Submissions after that date will be considered only if space remains available.

No funding is available to assist with travel or accommodation expenses.

Please send your submissions to:

The Interdisciplinary Committee on Taxation Studies at Dalhousie c/o Kim Brooks, Dean
6061 University Avenue, Halifax, NS, B3H 3J7 Or via e-mail at LawDean@dal.ca

9 Tax, accounting, economics and law related meetings

Local

Asian Law Centre/ Tax Group Seminar "**Centralization of taxing power and economic development: Chinese evidence**" presented by Assoc. Prof. Wei Cui from the China University of Political Law

In this presentation, Assoc. Prof. Wei will examine the centralization of tax legislative power. In particular, he aims to show:

- (1) the degree of centralization cannot be taken for granted and should be understood in terms of political cycles;
- (2) the evidence consistently points to the risk of vicious tax competition upon decentralization; but
- (3) centralization leaves reform in the hands of those arguably least motivated to carry it out.

Date: Tuesday 23 August 2011; Time: 5:30 - 7:00 PM; Venue: Room 920, Level 9, Melbourne Law School (185 Pelham Street, Carlton VIC 3053)

<http://alc.law.unimelb.edu.au/go/research-programs/china/china-law-network/index.cfm>

State Funding Forum 12-13 September 2011, Canberra

I would like to bring to your attention a State Funding Forum being organized by the School of Taxation and Business Law (ATAX) at the University of New South Wales, in Canberra on 12-13 September 2011. The State Funding Forum aims to make three important contributions.

Firstly, it will expose the Australian debate to international experience across a range of issues critical to State funding – such as State tax and intergovernmental grant design. It will do this by bringing to Australia five leading international experts. Secondly, it will use Australian discussants (and discussion from Forum participants) to consider what these international insights might mean for current State tax design and intergovernmental fiscal arrangements in Australia. Thirdly, it will use panel discussion based around Australian and international experts to evaluate feasible State funding reform options.

A substantially discounted conference registration fee is available to full-time academic staff so I do hope you can take up the opportunity to participate in this important event.

For your information, the brochure and registration for the Forum can be downloaded from <http://www.atax.unsw.edu.au/news/event-detail.asp?id=4275>

Neil Warren
Forum Convenor
email: n.warren@unsw.edu.au

2011 National Tax Forum 4-5 October 2011. Following its re-election in 2010, the Australian Government announced a National Tax Forum to discuss tax reforms recommended by the Henry Report. Invitations will be sent to 150 representatives of business, unions, the states and community groups, as well as experts.

The Faculty of Law at the University of Canberra in conjunction with ANZSIG is hosting a one-day conference titled **Tax Reform: Results and Prospects** on 5 December 2011.

This conference will bring together politicians, academics, practitioners, administrators, business and others to discuss and debate recent developments in tax reform. Sessions will cover four broad but interrelated themes:

- the economics of tax reform;
- tax law and tax reform;
- the politics of tax reform; and, depending on speaker acceptances
- tax practice and administration.

More detailed information can be found at the website:
<http://www.canberra.edu.au/taxreformconference>.

Confirmed speakers to date are:

- Mr Rob Heferen, Executive Director, Revenue Group, The Treasury
- Professor John Freebairn, Department of Business, Faculty of Business and Economics, University of Melbourne
- Professor Henry Ergas, Professor of Infrastructure Economics, SMART Infrastructure Facility, University of Wollongong
- Professor Chris Evans, The Australian School of Business, University of New South Wales
- Professor Michael Walpole, The Australian School of Business, University of New South Wales
- Mr Robert Jeremenko, Tax Institute
- Mr Richard Dennis, The Australia Institute
- Dr Andrew Leigh, MP
- Associate Professor Richard Eccleston, School of Government, University of Tasmania
- Mr John Passant, Senior Lecturer, Faculty of Law University of Canberra
- Mr John McLaren, Assistant Professor, Faculty of Law University of Canberra.

There is an early bird fee of \$199 if registration takes place by 30 September 2011. From 1 October, the registration fee will be \$299. Registration is available online:
<http://www.canberra.edu.au/taxreformconference/registration>

We urge colleagues to contact us at taxreformconference@canberra.edu.au about presenting in an early career academics session.

John Passant and John McLaren, Faculty of Law, University of Canberra.

John Passant
Senior Lecturer
Faculty of Law
University of Canberra
T: 02 6201 5794
E: john.passant@canberra.edu.au

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence". www.sydney.edu.au/law/parsons/ATTA/index.shtml

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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>
Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Danielle Marriott, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 daniellemarriott@taxinstitute.com.au

The Great Tax Debate, presented in conjunction with: Australian Tax Research Foundation, Wednesday 31 August 2011, 8.30am-5.30pm, KPMG Offices, Level 15, 10 Shelley Street Sydney 2000; CPD 6 hours; There is no charge to attend this event. Contact Sandra Kuhne sandrakuhne@taxinstitute.com.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference – Halifax, Nova Scotia, September 28th and 29th, 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to beautiful Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. Proposals are limited to 250 words. All proposals must include a title, a brief description, and a short professional CV that includes full contact details for the presenter(s). Submissions are due before January 15, 2012. Submissions after that date will be considered only if space remains available. No funding is available to assist with travel or accommodation expenses. Please send your submissions to:
The Interdisciplinary Committee on Taxation Studies at Dalhousie c/o Kim Brooks, Dean
6061 University Avenue, Halifax, NS, B3H 3J7 Or via e-mail at LawDean@dal.ca

The 3rd, HKU, Taxation Law Research Programme (TLRP) International Conference: The European Union and Greater China: Understanding the Fundamentals of the New Taxation Relationship, Saturday, 25 February 2012 (all day Conference) in the Council Chamber, Meng Wah Complex, the University of Hong Kong. The TLRP at HKU will run this conference in conjunction with Vienna University of Economics and Business (Wirtschaftsuniversität (WU)). We are still working out full details with WU about specific topics but the broad themes of the conference will include:

- The Influence of Agreements and Arrangements between the EU and Greater China (GC) on EU Taxation Law (and Related Laws).
- Agreements and Arrangements between EU Countries and GC Jurisdictions compared to the OECD and the UN Model Conventions.
- Developments in GC (Mainland China & HK especially) Tax Law and their Potential Impact on Future EU-GC-EU Trade and Investment.

Other (sub) themes under study for possible inclusion:

- The Proposal for a Common Consolidated Corporate Tax Base (CCCTB) in Europe: Impact on the Relations between EU and GC Jurisdictions.
- Free Movement of Capital: The Impact of European Tax Law on Relations between EU and GC Jurisdictions.

Further details once these come to hand. Anyone who is interested in attending should contact either:

Richard CULLEN at: richard.cullen@gmail.com or XU, Yan at: lawxuyan@hku.hk

12th Global Conference on Environmental Taxation “Market instruments & sustainable economy”, Madrid (Spain), 20-21 October 2011. Conference website: <http://www.iucauned-GCET12.es>

Institute for Austrian and International Tax Law On Tuesday August 31, 2010, our new LLM programme in International Tax Law for the academic years 2011-2013 was presented in frame of the IFA Congress in Rome. One-year full-time studies will start in September 2011 and September 2012. Additionally, a two-year part-time study will start in September 2011. The programme details and application infos are available on www.international-tax-law.at. The programme is open now for application. You may also approach Barbara Ender (b.ender@wt-akademie).

Kind regards

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

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 2011 courses go to

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

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Transfer Pricing Aspects of Business Restructurings 29 - 31 August 2011 Beijing

Transfer Pricing and PE Profit Attribution 12 - 14 October 2011 Amsterdam

Principles of Transfer Pricing 05 - 07 October 2011 Barbados

International Taxation of Oil and Gas and other Mining Activities 17 -20 October 2011, Amsterdam

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- ITA102 Residence
- ITA103 Permanent Establishments
- ITA104 Employment and Related Income
- ITA105 Passive Income
- ITA106 Business Profits

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

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

11-16 September 2011, **Paris, France**

Subject 1: Cross-border business restructuring

Subject 2: Key practical issues to eliminate double taxation of business income

The Seminar programme is as follows:

VAT aspects of business restructuring (companion Seminar Subject 1)

The corporate tax base: alternative basis for corporate taxation and its international consequences

Credit vs exemption (companion Seminar Subject 2)

Tax rulings in an international framework

IFA/OECD

Immovable properties and treaties

Collective investment vehicles

Recent developments in international tax

Uncertain tax positions

IFA/EU: Double taxation and EU law

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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 annual conference 5-8 September 2011, University of Cambridge and the Taxation Law subject section will meet on Monday 5th and Tuesday 6th September. Further information is available at: <http://www.legalscholars.ac.uk>

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>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

Ann Black, Ann & **Sadiq, Kerrie** 'Good and bad Shari'a: Australia's mixed response to Islamic law' (2011) 34 *University of New South Wales Law Journal* 383-412

Australia Treasury *Tax Forum Discussion Paper* - 28/07/2011

<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2011/089.htm&pageID=003&min=wms&Year=&DocType=>

(2011) 40 (3) *Australian Tax Review*

Editorial - Henry begins to take effect – or does it?

Aspects of tax avoidance: Trans-Tasman observations – GT Pagone

CPT Custodian and the effect of trustee recoupment rights on the taxation of beneficiaries – John Hyde Page

Predicting the past – the problem of finding a counterfactual in Part IVA – **Graeme S Cooper**

Cooper, Graeme S 'Policy forum: a few observations on managing the taxation of corporate groups - the Australian experience', in: Legal Scholarship Network: *Legal Studies Research Paper Series University of Sydney Law School* Vol. 6, No 12: Jul 29, 2011

Freudenberg, Brett *Tax flow-through companies*, North Ryde, NSW, CCH/ATTA, 2011 (CCH and ATTA Doctoral Series No 2).

([http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=Tax-Flow-through-Companies-\(ATTA-Doctoral-Series-book-2\)&ProductID=8445](http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=Tax-Flow-through-Companies-(ATTA-Doctoral-Series-book-2)&ProductID=8445)). *Tax Flow-through Companies*, the second title to be published as part of the CCH and ATTA Doctoral Series, considers the experience of flow-through companies in the United States, the United Kingdom and New Zealand to ascertain what lessons Australia can learn. This title analyses whether flow-through companies have benefited closely held businesses in terms of complexity and financing and evaluates how Australia could implement its own flow-through company that compliments the existing imputation system for corporations.

CCH Code: 39277A; ISBN: 9781921873348; Published: May 2011; USUAL RRP: \$120.00

But for ATTA members, we offer this title at an ongoing 35% discount, that is \$78.00 - when quoting the promotion code: ATTA01

HOWEVER - until 31 August 2011, we would like to offer a greater discount off Tax Flow-through Companies - we are offering 50% off - making the cost of the book, \$60.00. Please quote the promotion code: ATTA02

OR -

if you wish to buy both books in the Doctoral Series, *The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison*

(<http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=The-Politics-of-Retirement-Savings-Taxation--A-Trans-Tasman-Comparison&ProductID=4723>) and *Tax Flow-through Companies* - we have a special offer (valid until the end of 2011). **Buy both books for \$100.00** (that's over 58% saving off the cost of both books! **Please quote the promotion code: ATTA03 to take advantage of this offer.**

Littlewood, Michael ‘Tax avoidance, the rule of law and the New Zealand Supreme Court’ [2011] *New Zealand Law Review* 35-68; also published in Ekins, Richard ed, *Modern challenges to the rule of Law*, Wellington, LexisNexis, 2011, 263-294

Taxation Today July issue (Issue 42)

“The Impact of Non Discrimination Articles on New Zealand’s Tax Law” - WHK - An analysis of the effect the non discrimination article in double tax agreements has on domestic tax law

“Tax Agent Registration and Regulation: A Cross Tasman Contrast” - **Rodney Fisher**, UTS - Part 1 of a two part examination of the divergent approaches taken in Australia and New Zealand regarding tax agent regulation

“Shareholder Salaries – Revisited” - Martin Riley - An alternative view on the tax implications of shareholder salaries

Vann, Richard J ‘Writing tax treaty history’ in: Legal Scholarship Network: *Legal Studies Research Paper Series University of Sydney Law School* Vol. 6, No 12: Jul 29, 2011

Overseas

Asia-Pacific Tax Bulletin Number 4 - 2011

Anti-Avoidance Developments in Selected Asian Jurisdictions - Daljit Kaur and Kamesh Susarla

Draft Minerals Resource Rent Tax Bill and Explanatory Material Released – Is the MRRT Really a Penalty for Being Australian? Michael Butler

Malaysia - Tax Disincentives Arising from Judicial Decisions on the Deductibility of Expenses - Salwa Hana Yusoff

Consumption Taxes – GST, the Way Forward - Hanita Ahmad and Nor Hasnah Mat Saad

Vietnam - New Transfer Pricing Regulations and Recent Audit Activities - Phat Tan Nguyen
Reports on the following: Australia, Cambodia, China, Cook Islands, Hong Kong, Indonesia, Japan, Laos, Malaysia, New Zealand, Pakistan, Singapore, South Korea, Vanuatu, Vietnam

Bulletin for International Taxation Number 8 - 2011

The Germany–United Kingdom Income and Capital Tax Treaty (2010) – An Analysis - Friedhelm Jacob, Steve Edge and Max Mittasch

Clarification of the Meaning of "Beneficial Owner" in the OECD Model Tax Convention – Comment on the April 2011 Discussion Draft - Robert Danon

The Netherlands – Switzerland Income Tax Treaty (2010) – An Analysis - Eric Duvoisin and Marie Moniez

Avoidance and Tax Treaties: Current UK Experience - Jonathan Schwarz

The Implications of Treaty Application for a Netherlands Closed Fund for Mutual Account - Hein Vermeulen

An Analysis of the Case Law on Article 3(2) of the OECD Model (2010) - Mónica Sada Garibay

United Kingdom - The Smallwood Case: Dual Residence of Trustees - Brian Cleave

Tax Indemnities in Mergers and Acquisitions and Other Commercial Transactions - Peter H Blessing

Withholding Tax and Cross-Border Intellectual Property Transactions in Developing Countries: The Example of Egypt and India - **Mahmoud Mohamed Abdellatif**

Burton, Mark “Capturing contemporary ‘democracy’: The shortcomings of Australia’s tax expenditure management and their ideological foundations” in Philipps, L, Brooks N, Li, Jinyan (eds) *Tax expenditures: state of the art*, Toronto, Canadian Tax Foundation, 2011, pp 6:1-6:40

Deloitte European Compliance Centre (ed) *Quick Reference to European VAT Compliance 2011*, Kluwer Law International, 2011

International Transfer Pricing Journal Number 4 - 2011

Business Cycle: An Important Comparability Issue in Latin American Countries - Hernán Diez and Hernán Katz

Common Consolidated Corporate Tax Base: A “Fair Share” of the Tax Base? Monica Erasmus-Koen

The Arm’s Length Principle and Commercially Irrational Omissions: Failure To Renegotiate or Terminate Adverse Controlled Agreements - Andreas Bullen

Germany - New Guidelines from Ministry of Finance on Tax Treatment of Decrease in Value of Loans to Affiliated Companies - Stephan Rasch and Julian Maier

Australia - Increasing Role of Advance Pricing Arrangements - Anton Joseph

Chile - Transfer Pricing Legislation: Evaluation Ten Years after Enactment - Miguel Massone

Egypt - Transfer Pricing Update - **Mahmoud Abdellatif**

Finland - Supreme Administrative Court Ruling on Interest Rate Reflecting Creditworthiness of Individual Companies - Merja Raunio

India - Central Board of Direct Taxes Sets Up Income Tax Overseas Units in Its Bid To Join Global Efforts To Increase Transparency in International Financial Matters - Vispi T Patel

Italy - The Burden of Proof and Transfer Pricing - Piergiorgio Valente

United Kingdom - Developments Regarding the APA and MAP Processes - Diane Hay and Kevin Norton

Littlewood, Michael ‘Tax system design and the instructive case of Hong Kong’ (2011) 63 *Tax Notes International* 193-213

Nolan, Aoife; O’Connell, Rory & Harvey, Colin *Human rights and public finance*, Oxford, Hart Publishing, 2011 (due out December 2011)

Snape, John *Political economy of corporation tax: theory, values and law reform*, Oxford, Hart Publishing, 2011

Sadiq, Kerrie “Tax Expenditures as part of Australia’s retirement income system” in Philipps, L, Brooks N, Li, Jinyan (eds) *Tax expenditures: state of the art*, Toronto, Canadian Tax Foundation, 2011, pp 13:1-13:21

Stewart, Miranda “Housing Tax Expenditures in Australia: Rethinking Benchmarks and Policy Goals” in Philipps, L, Brooks N, Li, Jinyan (eds) *Tax expenditures: state of the art*, Toronto, Canadian Tax Foundation, 2011, pp 11:1-11:31

Tiley, John (ed) *Studies in the history of tax law*, Vol 5, Oxford, Hart Publishing, 2011 (due out December 2011)

‘These are the papers from the 2010 Tax law History Conference. The papers reflect an even wider range of topics, including problems in defining and taxing Companies from 1799 to 1965, the Window tax from a Public Health perspective, the development of the tax profession, Montesquieu and ERA Seligman, taxing charities in Australia, Charitable Purposes Exemption from Income Tax: Pitt to Pemsel 1798 – 1891 and Australian perspectives on avoiding evasion. Turning to international tax there are essays on the history of the international taxation of income from enterprise services, the Negotiation and Drafting of the 1967 United Kingdom Australia Taxation Treaty and on art 7 (3) of the OECD Model Treaty.’

11 ATTA members in the media

Over the years many members of ATTA have been quoted in media. Please forward your items to the editor and New Zealand contributions particularly welcome.

Dirkis, Michael

AFP 'Australia sets carbon price to fight climate change' *Times of Oman* 10 July 2011 via Factiva

Bevege, Alison 'A minute to midnight sees super funds merge', *Financial Standard*, Thursday, 21 July 2011 <http://www.financialstandard.com.au/news/view/12138934/>

Sadiq, Kerrie

Ackland, Richard 'Why 'good' sharia is championed in some surprising quarters' *Sydney Morning Herald* July 22, 2011, p 11, <http://www.smh.com.au/opinion/society-and-culture/why-good-sharia-is-championed-in-some-surprising-quarters-20110721-1hqy0.html>

Danks, Katherine 'Choosing to live by a code of their own - Sharia law at work', *Daily Telegraph* 23 July 2011 p 12

Editorial 'One set of laws for all citizens' *The Australian* 21 July 2011 p 13

<http://www.theaustralian.com.au/news/opinion/one-set-of-laws-for-all-citizens/story-e6frg71x-1226098606355>

McKenny, Leesha 'There is no place here for sharia, says Scipione' *Sydney Morning Herald* 20 July 2011 p 2

Merritt, Chris 'Sharia law already at work in Australia' *The Australian* 20 July 2011 pp 1, 8 <http://www.theaustralian.com.au/national-affairs/sharia-law-at-work-in-australia/story-fn59niix-1226097889992>

'Sharia not shadow legal system, says PM', AAP 20 July 2011 via Factiva

'Sharia law at working as 'shadow legal system' in Oz to promote polygamy, underage marriages' *Asian News International* 20 July 2011 via Factiva

Staff writer 'Sharia underground: Nation's other law' *Courier-Mail* 21 July 2011

<http://www.couriermail.com.au/ipad/how-sharia-is-working-in-australia-as-a-shadow-legal-system/story-fn6ck4a4-1226098267702>

Staff Writer 'Australian Muslim women choose to live by own code' *The Daily Telegraph* 23 July 2011 p.. <http://www.dailytelegraph.com.au/news/australian-muslim-women-choose-to-live-by-own-code/story-e6freuy9-1226100086248>

'Shariah: Australia's shadow legal system' *The Daily Telegraph NewsCore* 20 July 2011 <http://www.dailytelegraph.com.au/shariah-australias-shadow-legal-system/story-fn6b3v4f-1226098451623>

Wakim, Joseph 'Let's give sharia another flogging' *The Drum Opinion*, ABC website 25 July 2011, <http://www.abc.net.au/unleashed/2808192.html>

Wakim, Joseph 'Unfairly flogging sharia law', *Canberra Times* 25 July 2011 p 13

12 Quotable quotes

An old advertisement for *The Times*: "An eye for a lie and a tooth for the truth."

Source: Witherow, John 'An eye for a lie and a tooth for the truth' *The Australian* 25 July 2011 p 28

"Tax reform is too important to be rushed over a two-day discussion," Mr Jeremenko said.

“The Tax Institute has long called for a measured and structured approach to tax reform.

“It is important to ensure a timeline for reform and a process for taking the debate forward beyond the October forum.

“What’s missing in the Government’s discussion paper is detail about the format of the forum and the ultimate objectives of the whole exercise.

“How are 150 different people with at least 300 different points of view on varying aspects of the tax system going to produce a strategic tax reform roadmap for the future?” Mr Jeremenko said.

“The discussion paper is a blueprint of some of the key issues already widely canvassed in the Henry Tax Review, which was billed as a ‘once in a generation opportunity for reform’ ”

“The biggest fear for tax professionals is that once the two days of discussions are over, the only tangible output will be a warm glow and a communiqué calling for more discussion.”

Source: ‘Tax reform in two days? Tell ‘em they’re dreaming’ Tax Institute Media release 28 11 July 2011 <http://www.taxinstitute.com.au/media-releases/tax-reform-in-two-days-tell-em-they-re-dreaming>

“In the past 15 months, more than 25 countries have announced or enacted a change in their mining taxation regimes, to increase the government take from the resources industry, according to E & Y’s global mining and metals leader, Mike Elliott.”

Source: Macdonald-Smith, Angela ‘Rising taxes worldwide hit miners’, *Australian Financial Review* 8 August 2011 p 6

“Given the views expressed by the IMF, the Productivity Commissioner and the Henry tax review, why is it that our politicians, whatever their party, will not even countenance a review of the GST regime?

Depressingly, the simple answer is that politics trumps policy in Australia. Over the past decade, the politics of fear and greed have supplanted political leadership and moral authority. Short-term self-interest has replaced the national good. Voters are now bought, not persuaded, and economic reform is hostage to entitlement politics.”

Source: Stitt, Ross ‘Politics trumps policy to silence GST debate’, *Australian Financial Review* 29 July 2011 p 67

“Public servants are taking more than twice as much sick leave as the average Aussie worker, costing the nation billions in lost productivity.

Figures reveal some departmental staff spend as little as nine months on the job, taking an average of five weeks unplanned leave per year.

Named as some of the worst offenders were the Australian Taxation Office (ATO), Medicare, Department of Health and Ageing, Centrelink, Customs and Border Protection and the

Department of Human Services. Two agencies recorded an absence rate of more than 20 days, including one where employees took an average of 23.5 days leave.

According to Mr Dundon, absenteeism costs the economy \$30 billion a year. ...

The tax office began a program two years ago to try to combat absenteeism. ...

A spokeswoman for the ATO said "fostering an attendance culture had led to a decrease in the amount of unplanned leave, which had fallen from 17 to 16".

"The ATO invests significantly in programs including wellbeing initiatives aimed at prevention of illness and injury," the spokeswoman said.

Source: Marcus, Caroline 'Your public service is twice as sick', *Sunday Telegraph* 14 August 2011 p 17

"I've known the top people at the tax office for some decades now and I've known senior politicians, prime ministers, treasurers over many, many years. Obviously that's been helpful in terms of trying to get things done," he says. "You've got to have good relationships with regulators, with politicians and with opinion makers."

The energy Liebler has put into building relationships throughout his career is, in part, thanks to his mentor and late partner, Arnold Bloch, who taught Liebler a very simple but valuable lesson.

"One of the first lessons he taught me - and I try to emphasise this to my partners, senior associates and lawyers - is when you get a call from a client, try and return it the same day," says Liebler. "It's what you call service and it's very important."

Source: Everett, Brianna 'Legal Leaders: Quest for justice - Arnold Bloch Liebler's Mark Liebler' *Lawyers Weekly* 11 August 2011
http://lawyersweekly.com.au/blogs/slide_show/archive/2011/08/11/legal-leaders-quest-for-justice-arnold-bloch-leibler-s-mark-leibler.aspx

The following quotes came from Richard Cullen, University of Hong Kong.

I have just been reading a recent book by Theodore Dalrymple (TD) (non deplume - real name Anthony Daniels) called: "Litter: how other people's rubbish shapes our lives" (Gibson Square, London, 2011). More info on TD at:
http://en.wikipedia.org/wiki/Theodore_Dalrymple

Based on my own reading, TD conveys uncomfortable (dyspeptic, even) views, across a range of social topics, far more lucidly than most anyone else.

The book uses the claimed (in my experience truly claimed) viral spread of public littering in the UK to probe, in a range of amusing and sometimes alarming ways, the manner in which the collective British psyche has changed over the last several decades – alas, the news is rather grim (and we could ask, how far down the same path have the Antipodes progressed?).

"Britons now drop litter as cows defecate in fields or snails leave a trail of slime. That is to say, they do it naturally, without conscious reflection" Page 71

Noting that many economists would point out that such littering generally makes economically rational, good sense TD wonders: "But is it true that if people choose the cheapest means to achieve, their ends, their choices are therefore unimpeachable? Is it really true that 40 million slobes ... can't be wrong?" Page 16

TD was a public sector Psychiatrist before retiring. He explains the UK version of "The End of History" in this way: "Interested in the mental world of my young patients, I would enquire into their knowledge of history. For example, I would ask them to name a British Prime Minister - other than the present one - and Mrs Thatcher (memory of her survives as a kind of wicked-witch figure, half-believed in). The usual answer was 'I don't know, I wasn't born then' as if nothing could be known except by personal acquaintance. The words 'ten sixty six' were more likely to evoke the price of a CD rather than of an historical event of some magnitude. Page 87

On the growth of hyper-individualism buttressed by powerful rights-awareness he notes: "[T]he heliocentric theory of the solar system and then the theory of evolution may have knocked man off his self-erected pedestal, but the doctrine of human rights has put him back there, but with a difference; that whereas it was once mankind in general that was on the pedestal, now it is every individual personally who is on it. Pages 96-97

And:

"The population...has no doubt about the metaphysical origin of human rights: they are inscribed in the constitution of the universe." Page 96

"Any form of correction, however mildly phrased or studiously restrained, is thus an assault on a person's conception of himself as the Sun King of his own soul." Page 98

ATTA News September 2011

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
c.fong@unsw.edu.au

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

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1 Presidential column

It is a busy time of year for us all and particularly for the ATTA Executive so this Presidential Column will be brief. But it does call for comments from ATTA members. One of the things we have been busy with is selecting the doctoral students for support in attending the ATTA conference. Those will be announced soon.

Firstly, our congratulations to the members of ATTA that have been selected to attend the Tax Forum next month. Whatever the political shenanigans are at the time, it will be an historic occasion. Well done on being selected and good luck in your submissions.

Further congratulations go to our colleague Dr John Bevacqua who, following in the footsteps of Dr Lisa Marriott and Dr Brett Freudenberg, is the latest winner of the CCH ATTA Doctoral series competition and whose thesis “Australian taxpayer rights to monetary compensation for loss caused by Australian Taxation Office operational acts or omissions” will soon be published in the doctoral series. I understand the final title of the publication may be less technical and more accessible than the title of the thesis itself. ATTA thanks the selection panel (Chris Evans, Rick Krever, Dale Pinto) and CCH (represented by Jonathan Mendel) for their care and dedication in selecting the winning thesis each year.

Turning to housekeeping matters, I should let you all know that Atax is continuing to host the ATTA website. Atax’s move out of the Faculty of Law and into the Australian School of Business has involved a whole new website for Atax in its new incarnation as part of the School of Taxation and Business Law and also for ATTA. The new ATTA website is at <http://www.asb.unsw.edu.au/atta> feedback and comments would be appreciated.

Finally, Justin Dabner has been in discussions with me and the ATTA Executive about possibly hosting an ATTA conference in Cairns. My (straw) polling on the issue has found there are mixed views on this. One view is that it would be too risky to hold the ATTA Conference in far North Queensland in January/February because the cyclone season may cause us to have to cancel with extensive and expensive disruption. Others have indicated that Cairns would be a nice change and that the risks are low. I would appreciate it if we might hear the views of ATTA members on this.

Michael Walpole

2 ATTA Conference 2012 update

1 Closing date for ATTA 2012 Conference paper abstracts: Monday 26 September 2011

For those wishing to present a paper your brief abstract (300 words maximum) should be submitted to Michael Dirkis (email: michael.dirkis@sydney.edu.au; Ph: +61 2 93510479) by Monday 26 September 2011. Acceptance of papers will be notified to authors by the end of October. Full written conference papers must be submitted to Michael Dirkis by Monday 5 December 2011.

The Conference theme is "Tax change: Convergence or divergence". The Conference Organisers welcome any paper dealing with the Conference theme and/or its implications. In fact all papers related to taxation and taxation research methodology will be considered. We particularly welcome papers by new academics on any tax topic.

2 ATTA Conference 2012 Sydney University Monday 16 January-Wednesday 18 January: update

The following sets out some exciting developments, including the finalisation of the 2012 plenary speaker programme and increasing sponsorship. The conference website is being developed at: www.sydney.edu.au/law/parsons/ATTA/index.shtml and registration facilities are soon to be put in place.

3.1 Conference Prizes

As the deadline for submission of abstracts approaches it is also timely to point out that prizes for paper presentations will be awarded in the following categories:

- Best paper;
- Best paper upon the subject of tax teaching; and
- Best paper presented by a postgraduate student.

To be eligible for prizes in the 'Best paper' and 'Best paper upon the subject of tax teaching' categories, full written conference papers must be submitted no later than 5.00 pm on Monday 5 December 2011.

3.2 Four eminent plenary speakers

Associate Professor Stephen Phua: Faculty of Law, National University of Singapore.

Stephen has served on the Income Tax Board of Review for over a decade in Singapore. Currently, he is a member of the Goods and Services Tax Board of Review and Valuation Review Board. He is also a member of the OECD Steering Committee on International

Network of Tax Researchers. He has held several visiting positions in universities including Harvard, New York University and Kyushu. Stephen teaches Income Tax Planning & Policy, GST, Corporate Taxation, Business & Finance for Lawyers and International Tax Law.

Professor Diane M. Ring: Professor of Law at Boston College Law School and Associate Dean for Academic Affairs.

Ms Ring researches and writes primarily in the field of international taxation, corporate taxation, and the taxation of financial instruments. Her recent work addresses issues including cross border tax arbitrage, advance pricing agreements, and international tax relations. Ms. Ring is currently the U.S. National Reporter for the 2012 IFA Conference on the Debt Equity Conundrum, and was the U.S. National Reporter for the 2004 IFA Conference on Double Non taxation. She was the Assistant General Reporter for the 1995 IFA Conference on Financial Instruments and was a consultant to the IFA research project on the impact of technological and financial innovation on the taxation of income and activities.

Richard J Vann

Richard has been at the University of Sydney since 1976 and specialises in corporate, comparative and international taxation. In 2006 he was William K Jacobs Jr Visiting Professor at Harvard Law School and he has taught regularly at New York University School of Law.

He is a member of the Permanent Scientific Committee of the International Fiscal Association and an International Research Fellow of the Centre for Business Taxation at the Said Business School of Oxford University. He has worked extensively for international organisations for over 20 years – including two fulltime periods as Counsel (Taxation) in the Legal Department of the International Monetary Fund, Washington DC, USA (1990-1991) and as Head, Central and Eastern Europe and NIS Program, Fiscal Affairs Division, Organisation for Economic Co-operation and Development, Paris, France (1992-1995). He participates in a number of international groups which publish books and articles on comparative and international taxation and has also published broadly on Australian taxation.

Professor Bertil Wiman: Professor of Fiscal Law Faculty of Law, Uppsala University, Sweden

Prof. Bertil Wiman wrote his doctoral thesis on transfer pricing and has since then concentrated on international, EC and corporate taxation. He is the director of the research foundation; Uppsala Center for Tax Law. He has been Chairman of the Swedish branch of International Fiscal Association since 2004, was the Jakob Bundgaard Expert at Copenhagen Business School in 2009, and a Board Member of the European Association of Tax Law Professors since 2010. Professor Wiman primarily teaches and publishes on various aspects of corporate taxation including: EU tax law, international tax and on taxation of company groups.

3.3 Sponsorships – CCH & the Institute of Chartered Accountants

We are very pleased to announce that another long term friend of ATTA, CCH, has agreed to become a Bronze Sponsor of the conference and in addition will be supporting the conference dinner. We also welcome on board the Institute of Chartered Accountants in Australia as a Bronze Sponsor for the ATTA Conference 2012. We thank both for their generous sponsorship. The support of Thomson Reuters (Silver Sponsor) and the IPA (Bronze Sponsor) is again acknowledged and greatly appreciated.

3.4 Conference dinner Tuesday 17 January venue: The Deckhouse Woolwich

On the foreshore of the historic Woolwich Dock, Deckhouse offers panoramic views of the Sydney Harbour Bridge and city lights, as well as a unique perspective of one of Australia's oldest working boatyards. This is just a short coach trip from Sydney University. For more detail see: <http://www.deckhousewoolwich.com.au/>

This nicely juxtaposes the Monday night opening cocktails in the Nicholson Museum in the University of Sydney Quad. For more detail see: <http://sydney.edu.au/museums/collections/nicholson.shtml>

3.5 Higher Degree Research student scholarships under consideration

The closing date for applications was Friday 2 September and applicants will be advised of the outcomes in October.

3.6 Postgraduate students: Roundtable, posters and papers

Postgraduates undertaking higher degree research are encouraged to attend and participate in the 2012 conference. As well as a dedicated round table session on Monday 16 January 2012 there will be two forums for students to present their work: a poster presentation and a paper presentation. For more information go to: <http://sydney.edu.au/law/parsons/ATTA/phd.shtml>

3.7 Tax teaching afternoon session – Monday 16 January

As mentioned previously, we will be devoting an afternoon to the teaching of taxation. We hope to combine a more formal session of presentations on tax teaching topics with informal discussion group/workshop sessions on particular issues relevant to the teaching of taxation which will allow us to share experiences. In addition there is a specific prize for the best paper presented on tax teaching. For more information on the tax teaching afternoon go to: http://sydney.edu.au/law/parsons/ATTA/tax_teachers_session.shtml

3.8 Further information

For inquiries regarding the academic programme, please contact Michael Dirkis (email: michael.dirkis@sydney.edu.au; Ph: +61 2 93510479).

For inquiries regarding the teaching programme, please contact Celeste Black (email: celeste.black@sydney.edu.au Ph: +61 2 9351 0278).

For inquiries concerning conference administration please contact: Adam Bratt (email: adam.bratt@sydney.edu.au; telephone: +61 2 9351 0385 fax: +61 2 9351 0200).

Michael Dirkis

3 New Tax Practitioner Board education requirements

Tax academics may be very interested to find out about the new Tax Practitioner Board (TPB) education requirements for tax agents. These requirements are comprehensive in terms of degree/diploma studies and specific in terms of topics and content. The registration requirements also include work experience.

In response to these new requirements, The Tax Institute has developed a purpose built course to satisfy all the tax law obligations for those registering as a tax agent. Named the Diploma of Australian Taxation Law, this course will provide participants with a detailed understanding of the concepts and practical application of Australian tax law.

Another point of interest for educators generally is the TPB's insistence on supervised exams. This sets the TPB requirements apart from the competency-based assessments that have been so prominent in financial services education – particularly those delivered by Registered Training Organisations.

The Institute is running free Information Sessions in each mainland state capital city – you would be welcome to attend – simply register at <http://www.taxinstitute.com.au/education/information-session>

4 Arrivals, departures and honours

Congratulations to **Catherine Ikin** on the award of PhD for her thesis *Corporate tax strategy under the Australian dividend imputation system*, from the Australian National University. Her supervisor was Dr Alfred Tran.

Congratulations to **John McLaren** on the completion of his PhD from RMIT in June this year. The title was 'Will tax havens survive in the new international legal environment', supervised by Margaret Jackson.

Michael Littlewood was cited at footnote 52 of *Penny and Hooper v Commissioner of Inland Revenue* [2011] NZSC 95 for his article "Penny and Hooper and stare decisis" [2010] NZLJ 404.

In the Media Release:

099 - Further Details for the October Tax Forum - 26/8/2011, the federal Treasurer released more details as to who was invited to the October Tax Forum:

<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2011/099.htm&pageID=003&min=wms&Year=&DocType=>

Not surprising, is the inclusion of Australian Taxation Office – Commissioner of Taxation **Michael D'Ascenzo AO**

Listed amongst the Academics and other Tax Experts were the following ATTA members: Professor, Curtin Business School **Dale Pinto**;

University of Melbourne – Associate Professor, Melbourne Law School **Ann O'Connell**;

University of Melbourne – Associate Professor, Melbourne Law School **Miranda Stewart**;

University of New South Wales – Professor, Australian School of Taxation and Business Law **Chris Evans**;

University of New South Wales – Professor, Australian School of Taxation and Business Law **Neil Warren**;

University of New South Wales – Senior Lecturer, Australian School of Taxation and Business Law **Helen Hodgson**;
University of Sydney – Professor, Sydney Law School **Graeme Cooper**;
University of Queensland – Associate Professor, TC Beirne School of Law **Kerrie Sadiq**;
University of Tasmania – Associate Professor, School of Government **Richard Eccleston**

Also listed as student observers were ATTA members **Jason Kerr** and **Sally Joseph**, who are also - Atax PhD candidates.

5 New Zealand developments

The long-awaited Supreme Court decision in the Penny and Hooper case was released on 24th August. Supreme Court citation is *Penny and Hooper v Commissioner of Inland Revenue* [2011] NZSC 95 <<http://www.nzlii.org/nz/cases/NZSC/2011/95.html>>. The Supreme Court upheld the decision of the Court of Appeal, finding in favour of the Commissioner of Inland Revenue. The outcome of this decision is likely to impact on many professionals providing personal services through company structures, as the Supreme Court has confirmed that payment of an ‘artificially low’ salary may constitute tax avoidance. The Inland Revenue Department (IRD) have interpreted artificially low to mean that the ‘remuneration provided does not reflect what a reasonable person in that situation would expect to earn from that activity, having regard to the specialist skills of the taxpayer, other factors that contribute to the success of the business (e.g. capital assets or employees) and... the profits actually generated’ (IRD Revenue Alert RA 10/01, 2010, www.ird.govt.nz).

By way of background, Mr Penny and Mr Hooper are orthopaedic surgeons who worked for both the public health sector and in their own private practices. They had formed separate companies, employed themselves and paid themselves a salary from the company profits. Both surgeons practiced as sole traders for some years before changing to a company structure in 1997 and 2000 (Mr Penny and Mr Hooper respectively). The companies employed Mr Penny and Mr Hooper, paying salaries of \$100,000 and \$120,000 respectively: approximately 20 per cent of their salaries prior to the structural changes. The tax benefit was the difference between the top personal income tax rate (of 39%) and the company tax rate (of 33%).

In 2009, the High Court decided in favour of the surgeons: a decision that was a surprise to many. The High Court accepted that there were reasonable business explanations for the use of a company structure, and it was not unusual for individuals to reinvest profits into their organisations, and accept lower salaries as a consequence. The High Court decision was overturned at the Court of Appeal in June 2010. The change to the corporate structure was not viewed as a key factor. However, the reduced salaries, combined with the tax benefits received from the changed structure, were viewed as having the purpose of avoiding tax.

In its unanimous decision, the Supreme Court similarly did not consider that the structural arrangements of the business were established for the purpose of tax avoidance. However, there was no commercial reason for the acceptance of the low salaries. The surgeons had argued that the arrangements were to protect the surgeons’ assets from professional negligence claims, but the court discounted this argument as the surgeons had insurance cover, combined with the Accident Compensation Corporation arrangements present in New Zealand.

The IRD have been quick to point out that the mere use of an alternative business structure, such as a trust or company, will not, in isolation amount to a tax avoidance arrangement. Moreover, nor will cases where a business owner accepts a low share of the business profits.

Instead, the IRD have outlined some factors that ‘concern’ them and may indicate the presence of an artificial or contrived arrangement. These factors include:

- The presence of an entity (such as a trust or company) to operate the business, where that entity employs the individual in return for either no remuneration or an artificially low level of remuneration.
- Arrangements around the transfer to the abovementioned entity, such as whether the business operates in a similar way to prior to the transfer.
- The level of control of the individual or their family over the entity and its cash flows, including redistributions of the income.
- The materiality of non-tax reasons for adopting the structure.
- The extent of the tax benefits obtained from the arrangements.

The IRD has noted that arrangements including some of these points may be considered to be tax avoidance arrangements under sections BG 1 (tax avoidance arrangements) or GB 44 (arrangements involving tax credits for families) of the Income Tax Act 2007.

Lisa Marriott

6 CCH ATTA Doctoral Series: winner for 2011

CCH ATTA Doctoral Series: winner for 2011

The CCH ATTA Doctoral Series Board is very pleased to announce that John Bevacqua’s PhD thesis on aspects of taxpayer rights has been selected as the winner of this year’s award. John’s thesis will be published by CCH in 2012. It will be the third in the series, following publications by Lisa Marriott in 2010 and Brett Freudenberg in 2011. The winner was selected from a strong field – congratulations to John and thanks to all of those who submitted applications.

Remember that if you wish to buy copies of the 2010 and 2011 winning publications in the Doctoral Series (The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison (<http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=The-Politics-of-Retirement-Savings-Taxation--A-Trans-Tasman-Comparison&ProductID=4723>) and Tax Flow-through Companies ([http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=Tax-Flow-through-Companies-\(ATTA-Doctoral-Series-book-2\)&ProductID=8445](http://www.cch.com.au/au/onlinestore/ProductDetails.aspx?PageTitle=Tax-Flow-through-Companies-(ATTA-Doctoral-Series-book-2)&ProductID=8445))), there is a special offer (valid until the end of 2011). Buy both books for \$100.00 (that’s over 58% saving off the cost of both books)! Please quote the promotion code: ATTA03 to take advantage of this offer.

Jonathan Mendel, Chris Evans, Rick Krever and Dale Pinto

7 Australian GST Journal – Call for papers

First published in 1998, the Australian GST Journal remains the sole publication devoted entirely to the policy and practice of GST in Australia. In reaching a new phase of its development, Thomson Reuters is proud to announce that the AGSTJ is now a quarterly journal with the same commitment to excellence in tax analysis and debate as its sister publication the Australian Tax Review.

All papers submitted to the AGSTJ by tertiary academics are subjected to a (blind) peer review process which complies with the Department of Innovation, Industry, Science and Research's 2011 Higher Education Research Data Collection Specifications. For this purpose, evidence of publication in a peer reviewed publication (as defined) includes not only a copy of referee reports but also a pdf of the final proof copy of the paper as approved for publication.

The members of the Tax Teachers' Association of Australia are therefore invited to submit papers relating to GST to Peter Hill, AGSTJ General Editor, at peter.hill@thomsonreuters.com.

Expressions of interest from suitably experienced persons interested in forming a peer reviewer pool are also desired.

8 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, July 2008, September 2009 and December 2010 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 November 2011. 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

9 Doing Research at the Institute for Austrian and International Tax Law

The Institute for Austrian and International Tax Law at WU has been hosting a great number of foreign academics who stayed at the Institute for periods between a few weeks and more than a year, took part in Round Table discussions and other events and contributed to various research projects at the Institute. Based on these experiences we developed the **Research Scholar Program** and established for foreign academics (doctoral students, post docs and professors) positions of Visiting Research Scholars, Senior Visiting Research Scholars und Senior Research Fellows. The foreign scholars who apply and are selected for this program should get the opportunity to use the infrastructure of the Institute for their own research and to contribute to join other researchers at the Institute in their research projects.

The Institute for Austrian and International Tax Law at WU selects each year outstanding doctoral students, postdoctoral researchers and full professors from other distinguished universities who wish to visit the Institute for periods from one month to one year.

The program is aimed at tax researchers who are interested in contributing to the Institute's research projects along with working at their own research. It is expected that the Scholar will

divide his/her time between his/her personal research on topics which are of interest to the Institute and ongoing projects of the Institute on which research assistance may be needed.

For recent projects of our Institute please see www.wu.ac.at/taxlaw

Research areas in which the Institute has particular interest are especially international tax law (including tax treaties) and European tax law.

The Institute for Austrian and International Tax Law offers the following programs:

Visiting Research Scholars - for PhD candidates

Senior Visiting Research Scholars - for postdoctoral researchers

Senior Visiting Research Fellows - for Full Professors

Direct link: [http://www2.wu-](http://www2.wu-wien.ac.at/taxlaw/index.php?module=ContentExpress&file=index&func=display&ceid=566&meid=116)

[wien.ac.at/taxlaw/index.php?module=ContentExpress&file=index&func=display&ceid=566&meid=116](http://www2.wu-wien.ac.at/taxlaw/index.php?module=ContentExpress&file=index&func=display&ceid=566&meid=116)

10 Vacancies

Together with the OECD, IBFD, Università Cattolica del Sacro Cuore, IFA Canadian Branch and Canadian Tax Foundation the Institute for Austrian and International Tax Law (WU) in Vienna has initiated and conducted a project which made it possible that almost 1.200 historical OEEC and OECD documents concerning the OECD Model Convention from the years 1954 to 1976 had been scanned and retyped. They are freely available at www.taxtreatieshistory.org in a searchable form for all tax experts around the world. All these documents enable researchers and practitioners to take into account historical materials when they try to search for the meaning of today's tax treaty provisions.

We are seeking to appoint a person to continue the digitalization of the historic OEEC and OECD materials at the OECD Archives in Paris. The tasks will include the scanning of the relevant documents at the OECD Archives as well as creating short abstracts both in English and French language. The start of the job can be individually agreed and will probably last for four to six months (full time, part time also possible). For further information please see our website at www.wu.ac.at/taxlaw. Please submit your complete application via e-mail to kasper.dziurdz@wu.ac.at including CV (in English) and certificates and degrees of your University and feel free to contact us if you have got any questions! Closing date for application will be 30 September 2011.

Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Maria Sitkovich

11 Tax, accounting, economics and law related meetings

Local

Atax Professional seminar, Wednesday 28 September 2011, to be delivered by Dr Tony Rumble and will be held at the 6pm Sydney Harbour Marriott in Pitt Street. The topic is *Innovative & Structured Investments: Trends, Regulatory Concerns & Responses*. Full details and online registration are available at <http://www.atax.unsw.edu.au/news/event-detail.asp?id=4347>

2011 National Tax Forum 4-5 October 2011. Following its re-election in 2010, the Australian Government announced a National Tax Forum to discuss tax reforms

recommended by the Henry Report. Invitations were sent to 150 representatives of business, unions, the states and community groups, as well as experts.

The Faculty of Law at the University of Canberra in conjunction with ANZSIG is hosting a one-day conference titled **Tax Reform: Results and Prospects** on 5 December 2011.

This conference will bring together politicians, academics, practitioners, administrators, business and others to discuss and debate recent developments in tax reform. Sessions will cover four broad but interrelated themes:

- the economics of tax reform;
- tax law and tax reform;
- the politics of tax reform; and, depending on speaker acceptances
- tax practice and administration.

More detailed information can be found at the website:

<http://www.canberra.edu.au/taxreformconference>.

Confirmed speakers to date are:

- ❖ Mr Rob Heferen, Executive Director, Revenue Group, The Treasury
- ❖ Jeff Lawrence, Secretary, Australian Council of Trade Unions
- ❖ Professor John Freebairn, Department of Business, Faculty of Business and Economics, University of Melbourne
- ❖ Professor Henry Ergas, Professor of Infrastructure Economics, SMART Infrastructure Facility, University of Wollongong
- ❖ Professor Chris Evans, The Australian School of Business, University of New South Wales
- ❖ Professor Michael Walpole, The Australian School of Business, University of New South Wales
- ❖ Mr Robert Jeremenko, Tax Institute
- ❖ Mr Richard Dennis, The Australia Institute
- ❖ Dr Andrew Leigh, MP
- ❖ Associate Professor Richard Eccleston, School of Government, University of Tasmania
- ❖ Mr John Passant, Senior Lecturer, Faculty of Law University of Canberra
- ❖ Mr John McLaren, Assistant Professor, Faculty of Law University of Canberra

There is an early bird fee of \$199 if registration takes place by 30 September 2011. From 1 October, the registration fee will be \$299. Registration is available online:

<http://www.canberra.edu.au/taxreformconference/registration>

We urge colleagues to contact us at taxreformconference@canberra.edu.au about presenting in an early career academics session.

John Passant and John McLaren, Faculty of Law, University of Canberra.

John Passant
Senior Lecturer
Faculty of Law
University of Canberra
T: 02 6201 5794
E: john.passant@canberra.edu.au

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence". www.sydney.edu.au/law/parsons/ATTA/index.shtml

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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> Call the National Events team on 1300 733 842 for more details. Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz. Danielle Marriott, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 daniellemarriott@taxinstitute.com.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference – Halifax, Nova Scotia, September 28th and 29th, 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to beautiful Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. Proposals are limited to 250 words. All proposals must include a title, a brief description, and a short professional CV that includes full contact details for the presenter(s). Submissions are due before January 15, 2012. Submissions after that date will be considered only if space remains available. No funding is available to assist with travel or accommodation expenses. Please send your submissions to:
The Interdisciplinary Committee on Taxation Studies at Dalhousie c/o Kim Brooks, Dean
6061 University Avenue, Halifax, NS, B3H 3J7 Or via e-mail at LawDean@dal.ca

The 3rd, HKU, Taxation Law Research Programme (TLRP) International Conference: The European Union and Greater China: Understanding the Fundamentals of the New Taxation Relationship, Saturday, 25 February 2012 (all day Conference) in the Council Chamber, Meng Wah Complex, the University of Hong Kong. The TLRP at HKU will run this conference in conjunction with Vienna University of Economics and Business (Wirtschaftsuniversität (WU)). We are still working out full details with WU about specific topics but the broad themes of the conference will include:

- The Influence of Agreements and Arrangements between the EU and Greater China (GC) on EU Taxation Law (and Related Laws).
- Agreements and Arrangements between EU Countries and GC Jurisdictions compared to the OECD and the UN Model Conventions.
- Developments in GC (Mainland China & HK especially) Tax Law and their Potential Impact on Future EU-GC-EU Trade and Investment.

Other (sub) themes under study for possible inclusion:

- The Proposal for a Common Consolidated Corporate Tax Base (CCCTB) in Europe: Impact on the Relations between EU and GC Jurisdictions.
- Free Movement of Capital: The Impact of European Tax Law on Relations between EU and GC Jurisdictions.

Further details once these come to hand. Anyone who is interested in attending should contact either:

Richard CULLEN at: richard.cullen@gmail.com or XU, Yan at: lawxuyan@hku.hk

12th Global Conference on Environmental Taxation “Market instruments & sustainable economy”, Madrid (Spain), 20-21 October 2011. Conference website: <http://www.iucauned-GCET12.es>

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 2011 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.

Forthcoming ITA Courses

Transfer Pricing and PE Profit Attribution 12 - 14 October 2011 Amsterdam

Principles of Transfer Pricing 05 - 07 October 2011 Barbados

International Taxation of Oil and Gas and other Mining Activities 17 -20 October 2011, Amsterdam

Earn CPE credits

Crafted in collaboration with international tax experts, ITA Online courses combine theory with practical real-life cases. These courses offer a level of education that is currently not available within the online course market, and allow you to earn CPE credits.

Courses currently available

- ITA101 Fundamentals of Tax Treaties
- ITA102 Residence
- ITA103 Permanent Establishments
- ITA104 Employment and Related Income
- ITA105 Passive Income
- ITA106 Business Profits

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 Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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>

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>
International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

Cooper, Graeme S 'Predicting the past – the problem of finding a counterfactual in Part IVA' in: *Legal Scholarship Network: Legal Studies Research Paper Series University of Sydney Law School* Vol. 6, No. 14: Sep 9, 2011

Frawley, Nance 'Australia's new R&D tax concession regime' (2011) 63 *Tax Notes International* 611-13

Journal of Australian Taxation Omnibus edition Dec 2008 – Dec 2010

Vol 11 Issue 2 2008

Burton, Mark & Dabner, Justin – Partnership model of the relationship between tax administration and tax practitioners: drivers, challenges and prospects

Murray, Ian – Charitable fundraising through commercial activities: the final word or a Pyrrhic victory?

Vol 12 Issues 1 & 2

Gupta, Ranjana – An empirical study of demographics of perceptions of tax evasion in New Zealand

Pinto, Dale – A proposal to reform income anti-tax-deferral regimes

Vol 13 Issues 1 & 2

Loo, Ern Chen, McKerchar, Margaret & Hansford, Ann – Findings on the impact of self assessment on the compliance behaviour of individual taxpayers in Malaysia: a case study approach

Kendall, Keith ‘Privilege and taxation advice: New Zealand’s nondisclosure right compared with tax adviser’s privilege in the United States’ (2011) 24 *New Zealand Universities Law Review* 337-63

Morabito, Vince ‘Opt in or opt out? A class dilemma for New Zealand’ (2011) 24 *New Zealand Universities Law Review* 421-47

Murphy, Bevan and Murphy, Kristina *The Australian tax survey of tax scheme investors' : survey methodology and preliminary findings for the second stage follow-up survey*, Working Paper No 4, Geelong, Vic, Alfred Deakin Research Institute, 2010

<http://www.deakin.edu.au/alfred-deakin-research-institute/assets/resources/publications/workingpapers/adri-working-paper-04.pdf>

Murphy, Bevan, Murphy, Kristina and Mearns, Malcolm, *The Australian tax system survey of tax scheme investors': methodology and preliminary findings for the third follow-up survey*, Working Paper No 13, Geelong, Vic, Alfred Deakin Research Institute, 2010

<http://www.deakin.edu.au/alfred-deakin-research-institute/assets/resources/publications/workingpapers/adri-working-paper-13.pdf>

Simmons, Kirk ‘Why nothing in this world is certain except death and (environmental) taxes (2011) 28 *Environmental and Planning Law Journal* 368-77

(2011) 45 (11) *Taxation in Australia*

What to do when the ATO asks for information from you or your clients - David W Marks

SMSFs: the preferred wealth creation vehicle - Matthew Tripodi

Full Federal Court dismisses Citigroup’s Pt IVA appeal - Joanne Dunne

Capital gains tax: the obscure provisions - Paul Tanti

GST cross-border services transactions and the connection with Australia - **Michael Blissenden**

(2011) 46 (1) *Taxation in Australia*

Trust distributions – the questions accountants are asking - **Chris Wallis**

Access by beneficiaries of ‘trust documents’ – as of right or judicial consent? Denis Barlin,

Employee entitlements – need for clarity and tax planning opportunity - Michael Bennett

Legislating the accountants’ concession – considering the New Zealand experience - Joanne Dunne

(2011) 46 (2) *Taxation in Australia*

Trust streaming 2011 - Ken Schurgott

Accountants’ privilege, access powers, and the Stewart and Denlay decisions - Chris Branson

Solar feeding into tax - Ken Mansell

Death and taxes: the “threat” of CGT event K3 - Phillip Browne and Kaylene Hubbard

Legislating the accountants’ concession: considering the UK and the US experience - Joanne Dunne and Elissa Romanin

Taxation Today, Issue 43 (August 2011)

A Critique of Labour's Recent Capital Gains Tax Proposal - examines the Labour party's policy proposal to introduce CGT in NZ - Stephanie Cadelis
Tax Agent Registration and Regulation: A Cross-Tasman Contrast – Part 2 of two part article; examines the NZ approach to regulation of tax agents - **Rodney Fisher**
Engaging Non-Resident Contractors - The Way Forward? - discusses tax issues arising in the engagement of non-resident contractors - Jane Wakefield (WHK)
Will You Be Safe from the Audit of of Property Transactions by Inland Revenue? – discusses land transaction provisions and related associated persons rules - **Clinton Alley**

(2011) 14 (5) *Tax Specialist*

M&A transactions: what are the issues; what are the opportunities? David Wood
MITs, CIVs, IMR and other TLAs - Andrew Mills
The battle for AXA's capital gain: Part 1 Aaron Corcoran
Contemporary tax fraud regulation: Part 2 – concurrent regulation and taxpayer risks
Mathew J Leighton-Daly

Vann, Richard J 'Do We Need 7(3)? History and purpose of the business profits deduction rule in tax treaties' in: *Legal Scholarship Network: Legal Studies Research Paper Series University of Sydney Law School* Vol. 6, No. 14: Sep 9, 2011

Overseas

Bulletin for International Taxation Number 9 - 2011

International/OECD/Netherlands - Interest from Hybrid Debts in Tax Treaties - Hans Pijl
Beneficial Ownership - Withholding Tax on Dividends and Interest from the Danish Perspective - Bodil Tolstrup and Nikolaj Bjørnholm
Netherlands Government Bites the Bullet: Fiscal Agenda - Tax Policy and Reform Announcements - PM Smit, J van Strien and JW Valkenburg
European Union - The Commission's Proposal for a CCCTB Directive: Analysis and Comment - Luca Cerioni
Policy Choices in Iran's Current Tax Regime - Jacopo Crivellaro
Canada's New Open Door Policy towards Foreign Equity Investors in a Comparative 33 Country Context - Nathan Boidman
European Union - Currency Exchange Results - What if Member States Subjected Taxpayers to Unlimited Income Taxation Whilst Granting Double Tax Relief under a Netherlands-Style Tax Exemption? Maarten F de Wilde

Derivatives & Financial Instruments Number 4 - 2011

Editorial - Passthru Payments and the Fantastic World of FATCA - Wei Cui
Comparative survey
Collective Investment Trusts in China - Xusheng Yang and Wei Cui
Collective Investment Trusts in Hong Kong - Kenneth Leung
Collective Investment Trusts in Singapore - Tay Lek Tan
Collective Investment Trusts in India - Anish Thacker and Samit Sawant
Collective Investment Trusts in Australia - Anton Joseph
Collective Investment Trusts in Indonesia - Freddy Karyadi
United States - Taxation under Dodd-Frank – Part 1 - Viva Hammer and John Bush
Changes in German Tax Law under the UCITS IV Transformation Act - Stefan Angsten
Taiwan - Income Tax Implications of Financial Instruments - Ping Gwo and Amber Li
Recent Development in the Field of Merchant Banking: The Skandinaviska Enskilda Banken Case and the VAT Treatment of Underwriting - Jochum Zutt and Lionel van Rey
Bank Taxes: Variations on a Theme - Victor Mendoza, Peter Carville and Barry Larking
United States - Still More Financial-Related Developments in Tax and Accounting - Viva Hammer

European Taxation Issue No. 9/10 - 2011

The CCCTB Proposal: The Next Step towards Corporate Tax Harmonization in the European Union? Marius Vascega and Servaas van Thiel

Hidden Dividend Distributions in Luxembourg: A Technical Guide - Oliver R Hoor

A Comprehensive Analysis of Proposals to Amend the Interest and Royalties Directive – Part 1 - Sandra Martinho Fernandes, Roberto Bernales, Suat Goeydeniz, Bob Michel, Oana Popa and Emanuela Santoro

EU UPDATE - Commission - Laura Pakarinen; Court of Justice - Laura Pakarinen

Czech Supreme Administrative Court on Beneficial Ownership - Czech Supreme

Administrative Court, Decision of 10 June 2011, Ref. No. 2 Afs 86/2010-141 - Pavel Fekar

New Tax Rules for Intra-Group Financing in Luxembourg - Anja Taferner and Marc Schmitz

International VAT Monitor Number 4 - 2011

Administrative Burdens on Cross-Border B2B Services under EU VAT - Gorka Echevarría Zubeldia

Abuse of EU VAT Law - Joep JP Swinkels

Technology Can Solve MTIC Fraud – 2 - Chris Williams

Technology Can Solve MTIC Fraud – 3 and Final - Richard Ainsworth

A New Defence for Victims of EU Missing-Trader Fraud? Christian Amand and Kris Boucquez

Towards a Simpler, More Robust and Efficient VAT System by Levying VAT at EU Level - Kenneth Vyncke, Axel Cordewener and Luc De Broe

Unjust Enrichment under EU VAT - Joep JP Swinkels

Residential Land under Australian GST - **Christine Peacock**

VAT news : Reports from: Armenia, Austria, Belgium, Brazil, Canada, China, Czech Republic, European Union, Finland, Germany, Hungary, India, Ireland, Italy, Jersey, Latvia, Lithuania, Malawi, Maldives, Moldova, Netherlands, Norway, Pakistan, Panama, Peru, Poland, Portugal, Romania, Russia, St Lucia, South Africa, Spain, Sweden, Switzerland, Turks and Caicos Islands, Uganda, United Kingdom, United States, Venezuela, Vietnam.

VAT case notes: Case notes from: Austria, Canada, France, Netherlands, Russia, Sweden, United Kingdom.

Jespersen, Claus Bohn *Intermediation of insurance and financial services in European VAT*, The Hague, Kluwer Law International, 2011, EUCOTAX Series on European Taxation 30, ISBN 9789041137326, 448 pages, Hardcover, July 2011, Price: USD 189,- EUR 140,- GBP 112,-

Murphy, Kristina ‘Procedural justice and the regulation of tax compliance behavior: the moderating role of personal norms,’ in: *Developing alternative frameworks for explaining tax compliance*, Abingdon, UK, Routledge, 2010, pp 191-213

OECD *Implementing the tax transparency standards: a handbook for assessors and jurisdictions*, Paris, Organisation, for Economic Co-Operation and Development, 2011

13 Quotable quotes

“An ACTU-commissioned survey of 1000 people found 60 per cent of those surveyed supported raising taxes for people earning more than \$200,000 and cutting taxes for people in the \$36,000 and \$79,000 tax brackets.

The union released the survey results alongside discussion papers on Monday aimed at giving workers a stronger voice in the tax reform debate, ahead of the Gillard government's October tax forum.

ACTU secretary Jeff Lawrence said the survey results showed Australians want a fairer system. ...

Mr Lawrence said there was a myth that Australia was a high tax country.

He said he hoped the forum in October offered a broader view than "some of the pro-business agendas that have dominated the tax debate".

"We must not allow the tax debate to be hijacked by a business agenda, but to reflect the type of society the majority of Australians aspire to be," he said."

Source: 'Aussies want rich to pay more tax: ACTU', 29 August 2011, Content provided to you by AAP.
http://www.cch.com.au/au/News/ShowNews.aspx?ID=36397&Type=F&TopicIDNews=3&CategoryIDNews=0&u_i=5156

Callaghan, Greg: Billionaire Warren Buffett recently declared tax breaks for the mega rich are damaging the US economy ...

Bleich, Jeffrey: Yes, higher taxes would make a dramatic difference. It's estimated we could save up to \$500 billion in the first year alone simply by eliminating tax breaks for the wealthiest one per cent of the population.

Source: Foreword: 10 Questions: Jeffrey Bleich, 50, United States Ambassador to Australia, *Weekend Australian Magazine* 3-4 September 2011 p 10

"This is a court that places great store in the plain words on the page, especially when it comes to the Migration Act, which is as byzantine as the Income Tax Assessment Act."

Source: Priest, M 'Technical analysis binds Bowen' *Australian Financial Review* 2 September 2011 p 20

"The summit is a chance to review the Henry tax report -- the most extensive look at tax in this country for a generation -- as a whole, rather than cherry-picking recommendations as Mr Swan has done in the past. The Treasurer has long been risk-averse, but he should use the summit to be more adventurous on tax."

Source: Editorial, 'Another chance on tax policy' *The Australian* 20 September 2011 p 13
<http://www.theaustralian.com.au/news/opinion/another-chance-on-tax-policy/story-e6frg71x-1226141172285>

"Professor Smith and Tax Institute senior tax counsel Robert Jeremenko want an independent body to be the legacy of the October forum, rather than a pile of good ideas (think 2020 Summit). The body would be given the task of coming up with practical ways of realising the 138 good ideas from the Henry review along with any others that emerge from the forum."

Source: Editorial 'Narrow tax talks for broad reform' *Australian Financial Review* 5 September 2011 p 54

"He draws on a sporting analogy to talk about the biggest challenges in framing policy advice, recalling Jack Dyer, the legendary working class, tough captain of Richmond Football Club and later a television and radio commentator. "One of the best lines I ever heard him say about a player was, 'It's no good being where the ball ain't'. That's the best piece of advice I think you can ever give to someone who advises on policy, and I think it's the toughest thing to do. What it effectively means is to know the environment to which you are operating and be able to provide advice that works within that environment. That's where the ball is."

Source: Burgess, Verona 'Prime Minister can rely on 'safe hands'' *Australian Financial Review* 5 September 2011 p 52

"Up to 20 per cent of complaints to his office are made not because people don't agree with a decision but because they don't understand what it means.

... As an independent arbiter for disputes between citizens and government, Asher's office fields around 40,000 complaints a year, most relating to larger government agencies such as Australia Post, the Australian Taxation Office, Centrelink and the Child Support Agency."

Source: Parkinson, Emily 'Ombudsman targets government gobbledygook' *Australian Financial Review* 20 September 2011 p 3

Richard Cullen's 970-Bus heading to and from Kowloon to HKU has recently seen a marvellous newly re-issued collection of Simon Leys essays, published by Black Inc in Collingwood - entitled: "The Hall of Uselessness". I liked this passage, below, where SL is quoting GK Chesterton on a small (rather hopeful) example of how the essence of being human may work.

'If you wanted to dissuade a man from drinking his tenth whisky you would slap him on the back and say, "Be a man". No one who wished to dissuade a crocodile from eating his tenth explorer would slap him on the back and say, "Be a crocodile".'

ATTA News October 2011

<http://www.asb.unsw.edu.au/attanews>

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

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1 Presidential column

ATTA members will be as surprised as I am to find that it is already November. It has been a busy year (and will continue to be until the last bauble is hung on that tree.) It has been a busy year thus far.

New Zealand ATTA colleagues have been enjoying the fun of hosting a Rugby World Cup and we wish them well. They have had more than their share of natural disasters and deserve a healthy distraction. Australian members will know that we have now completed our own distraction, the two day Tax Forum in Canberra. From reports of colleagues it sounds as if there was some genuine debate over tax reform and the proposals in the Henry Review.

There were a handful of outcomes from the Forum that seem to be genuine commitments by government that will be worth observing. For me the short term outcomes worthy of note are:

- a commitment to increase the tax free threshold from its (proposed) level of \$18,200 to \$21,000;
- reiterated commitment to the establishment of an independent Tax Advisory Board to advise the Commissioner of Taxation and the ATO on its management and its engagement with taxpayers (the Board's composition is expected to be announced soon);
- the commitment by government of \$1 million per annum to an independent Tax Studies Institute for research into and design of the tax and transfer system;
- an undertaking to work with State Treasurers on State tax reform and establish a clear timetable for State tax harmonisation by the end of 2012;
- the consideration by the GST Distribution Review Panel of fundamental reforms to the GST distribution formula and thus assist States in reforming their own tax systems; and

- creation of a Business Tax Reform Working Group, chaired by Chris Jordan, with a view to identifying responses to the current uneven economy and opportunities to fund business tax reform.

The last of these is likely to have the greatest impact in the short term as the BTR Working Group it is to provide an initial report to government in November 2011 and a final report by March 2012. It will have as a first priority the consideration of options for dealing with losses including matters such as loss carry back and the uplift in value of losses. It will also consider company tax options such as an allowance for capital and longer term changes (reductions) in the company tax rate.

For academics such as us the idea of a Tax Studies Institute (an odd title I think) is possibly the most interesting and exciting. No doubt there will be jockeying by institutions to both host this entity and influence its agenda. ATTA members – as Colin has mentioned elsewhere – were prominent at the Forum. We hope they are as prominent in this Institute which could do so much to influence tax reform in the region.

I wish members a productive time as we approach the final run of marking and the burst of research that usually follows the end of lectures.

Michael Walpole

2 ATTA Conference 2012 update

2.1 Sponsorship update

We have continued to add to our list of sponsors and are in discussion with others. We welcome the IBFD as our Gold sponsor. The IBFD (the International Bureau of Fiscal Documentation) is a pre-eminent, independent (non-profit) foundation that provides high quality independent tax research, international tax information, education, and government consultancy. The IBFD employs over 70 research specialists from over 30 countries. We also welcome as a Bronze sponsor a long term supporter of ATTA, the Tax Institute (formerly the Taxation Institute of Australia).

Our current list of conference sponsors are:

Gold:	IBFD
Silver:	Thomson Reuters
Bronze:	CCH Australia Publishing The Institute of Chartered Accountants in Australia (ICAA) Institute of Public Accountants (IPA) The Tax Institute (TTI)

Conference dinner: CCH Australia Publishing

Insert sponsor: The Federation Press

We would like to again thank all our sponsors for their support.

2.2 Registration on-line

On-line registration is now available at:

<http://sydney.edu.au/law/parsons/ATTA/registration.shtml> The Schedule of fees is:

- Early bird to 7 December 2011: \$495 inc GST
- Full fee (after 7 December): \$530 in GST

- Accompanying Person
 - o Welcome reception: \$45
 - o Dinner: \$125
 - o Farewell and tennis: \$20

Further details of these social events can be found on the conference website at:

http://sydney.edu.au/law/parsons/ATTA/conference_program.shtml

2.3 Accommodation options

Details of accommodation, including student residential college options, can be found on the conference website.

2.4 Higher Degree Research student program update

All higher degree students have been advised of the acceptance of their papers/posters. Fifteen of them have been offered registration scholarships, made possible through financial support provided by the University of Sydney Business School and from the conference budget. We wish to express our gratitude to Professor Tyrone Carlin, Acting Dean, the University of Sydney Business School for his strong commitment to the conference, particularly in the areas of tax teaching and research.

2.5 Update on the University of Sydney Business School teaching session

As mentioned previously, we will be devoting the afternoon of Monday 16 January to the teaching of taxation. The draft themes of the sessions are:

- Session 1 [1:30 – 2:30] Developing new approaches to learning and teaching tax: service learning, team-based learning and student-led learning
- Session 2 [2:30 – 3:30] Teaching tax-specific skills: ethics, practical skills and problem solving skills
- Session 3 [4:00 – 5:30] Our role as tax teachers: curriculum design, scholarship of teaching and higher degree research supervision

Nine papers are expected to be delivered through the three sessions. Feedback on the program has been sought from the authors.

2.6 Update on conference papers

The authors of the 47 abstracts submitted for the general conference sessions have also been advised of the acceptance of their papers. A draft time table has been circulated to authors to elicit feedback. Once we receive author feedback, we will post the program on the conference website. Late abstracts will be considered until 31 October 2011.

If you have submitted an abstract and have not received notification please contact Micah Burch (email: micah.burch@sydney.edu.au).

Full written conference papers must be submitted to Micah Burch by Monday 5 December 2011.

2.7 Further information

For inquiries regarding the academic programme, please contact Micah Burch (email: micah.burch@sydney.edu.au; Ph: +61 2 9351 0462).

For inquiries regarding the teaching programme, please contact Celeste Black (email: celeste.black@sydney.edu.au; Ph: +61 2 9351 0278).

For inquiries concerning conference administration please contact: Michael Dirkis (email: michael.dirkis@sydney.edu.au; telephone: +61 2 9351 0479 fax: +61 2 9351 0200).

Members can also keep up to date about developments through the website (URL: <http://sydney.edu.au/law/parsons/ATTA/index.shtml>).

Michael Dirkis

3 Report of the 65th Congress of the International Fiscal Association at Paris

The 65th IFA Congress was held in Paris from 10 to 15 September 2011. It was a huge conference: there were more than 2,000 participants from 88 countries. I was privileged to have won the Graham Hills IFA Research Prize supporting my participation in the Poster Program of the Congress.

The experience was amazing. The Congress had three seminars on different international tax topics every day. Each seminar was delivered by a panel of experts sometimes up to eight members. The panel members typically came from different countries and from a wide variety of backgrounds including tax practitioners, officials of international organisations, government officials and academics. This structure provided valuable opportunities to facilitate the exchange of experience and ideas. Participants learnt from not only the formal presentations by the expert panels, but also discussions and even debates (sometimes unplanned) among the panel members. The seminars improved understanding of the context and background of other countries' rules and issues which could be difficult to appreciate from reading an article or book. They also helped participants to recognise and understand better the alternative policy options adopted in other countries. Some seminars made good use of technology. Participants were asked to send their questions through Twitter to the panel chair, who read out the questions from his smart phone towards the end of the seminar and sought responses from the panel members.

The diverse background of the participants provided another benefit: the Congress presented excellent opportunities for catching up with old friends and also making new ones. The organisers had also arranged a number of memorable and often quite exclusive social events, including concerts at Notre-Dame Cathedral, a cultural event at the Louvre Museum and Gala Dinner at Château de Versailles. Many participants found the evening at the Louvre Museum particularly memorable. The Museum was opened exclusively for the Congress participants that evening. It meant that we could enjoy the Museum without the crowd (the Museum is typically fully packed with visitors during its normal opening hours), while a cocktail dinner (including Champagne) was served throughout the evening.

The poster presentation offered valuable opportunities for me to road test my research with interested Congress participants who often asked interesting and inspiring questions. I would

like to take this opportunity to thank the IFA Australian Branch and the ATTA for the prize and the unforgettable experience in Paris.

Antony Ting

4 Arrivals, departures and honours

Congratulations to both **Ann O'Connell** and **Miranda Stewart** who have been promoted to Professor, University of Melbourne.

Peter Vial has been appointed as Associate Professor in the Commercial Law Department of the University of Auckland's Business School. Peter, who has worked for the last 12 years at PricewaterhouseCoopers in Auckland, took up the role in early October. He will teach tax at both undergraduate and postgraduate levels (on the University's Master of Taxation Studies).

Congratulations to **Antony Ting** on the completion of his PhD thesis and this will be awarded in November. The title: "The taxation of corporate groups under the enterprise doctrine: a comparative study of eight consolidation regimes". Supervisors: Professors Richard Vann and Graeme Cooper.

Dr **Philip Lignier** started on 26th September 2011 in his position as lecturer with the School of Accounting and Corporate Governance, University of Tasmania, Hobart, where he will be teaching mainly tax but also finance and accounting subjects as he did at Griffith and QUT. Philip is the co-recipient of an ARC linkage grant (with Chris Evans, Binh Tran-Nam, Jeff Pope and Rick Krever).

Duncan Bentley has been appointed as Deputy Vice-Chancellor (Planning, Marketing and External Affairs), to Victoria University. He will commence in December 2011.

5 New Zealand developments

As the country pauses to focus on the Rugby World Cup (AKA the RWC), perhaps this is an opportune time to reflect on the tax impacts of the RWC. The Inland Revenue appears to think so, with a new web-page devoted to possible tax implications from the event. Advice is provided on:

- Service staff who may be receiving higher levels of tips and must remember to pay tax on this income.
- Making sure income received for renting out property to RWC visitors at highly inflated prices is included in taxable income.
- Paying tax on illegal income, such as money received from the sale of RWC tickets (which are non-transferrable).

- And the tax implications of selling your rugby world cup jersey (that was most likely purchased overseas for half the price of purchasing it in New Zealand).

On a slightly more serious note the Taxation (Annual Rates, Returns Filing, and Remedial Matters) Bill was introduced in Parliament on 14th September. Among the aims of the Bill is to simplify tax filing requirements in a number of areas, including increasing use of web-based income tax returns, and allowing businesses to store their tax records electronically. The Bill also contains the 2011 budget changes to employer and employee KiwiSaver contribution rates (these increase from two per cent per annum to three per cent from 1st April 2003) and changes to the tax treatment of shares issued by companies under profit distribution plans.

Lisa Marriott

6 Bird's eye view of the Tax Forum

ATTA was well represented at the National Tax Forum which was held in Canberra on 4 and 5 October 2011. Some 187 invited participants attended the forum which included a wide range of community representatives, business leaders, government officials and academic and tax experts.

The Commissioner of Taxation Michael D'Ascenzo AO was in attendance and the following ATTA members were amongst the 'Academics and other Tax Experts' who were invited to attend the Forum:

Curtin Business School –Dale Pinto;

University of Melbourne Law School –Ann O'Connell and Miranda Stewart;

University of New South Wales –Chris Evans, Neil Warren and Helen Hodgson;

University of Queensland TC Beirne School of Law –Kerrie Sadiq;

University of Sydney Law School - Graeme Cooper; and

University of Tasmania –Richard Eccleston

Also attending as student observers were ATTA members Nance Frawley (University of Queensland PhD student), Jason Kerr and Sally Joseph, the latter two who are Atax PhD candidates.

The youngest attendee was a student observer aged 18 and the oldest celebrated his 80th birthday during the forum – such is the broad church that tax encompasses! Some ATTA members managed to get their photograph taken with the Prime Minister and one ATTA member (who shall remain nameless – save to say it was not me!) took home the first prize by being photographed with David Koch from the Sunrise program.

The forum considered tax proposals in six sessions: personal tax, transfer payments, business taxes, state taxes, environmental and social taxes and tax system governance. Many good ideas were raised and will be given further consideration over the coming months.

In terms of more immediate outcomes, a submission which was initiated under the leadership of Neil Warren, Chris Evans, John Piggott and Peter Whiteford from the University of New South Wales was signed by 20 academics (including all ATTA members who were part of the academic and tax expert group noted above). The submission recommended to the forum that the Australian community would benefit significantly from the development of an independent tax research centre based within one or more academic institutions. As part of

his closing address, the Treasurer, the Hon Wayne Swan MP announced that the government would contribute around \$1 million per year to create an independent Tax Studies Institute, as a centre for research excellence, linked to Australian universities. The institute will look at things like the design and simplification of the tax-transfer system and this gives academics an encouraging opportunity to continue to contribute to the tax reform process into the future.

The Assistant Treasurer, Bill Shorten, addressing the Governance Session, discussed tax as social solidarity, personal tax reform -simplifying the system, governance - the right institutional framework, and tax law design. Mr Shorten said it is this Government's belief that a tax system advisory board could add value to the administration of the tax system and enhance the reputation of the ATO as a world leading administration. He added that an advisory board with an independent chair would best fit the statutory governance framework applying to the Commissioner of Taxation and this would add value to the administration of the tax system.

More details on the tax forum, including links to all submissions, are available from <http://futuretax.gov.au/content/Content.aspx?doc=TaxForum.htm>. As for the pictures, well they have not been included in this report due to firewall issues so you will have to approach the ATTA members above at next year's conference to see the evidence!

Dale Pinto

7 PhD Scholarship Available

A three year full time Australian Postgraduate Award (Industry) PhD scholarship, worth roughly \$32,800 per annum tax free (including university top-up), is available in the School of Taxation and Business Law (Atax) at UNSW commencing early 2012. The topic will be related to a research project entitled "Assessing and Addressing Tax System Complexity", an Australian Research Council Linkage grant project being conducted by Chris Evans and Binh Tran-Nam (UNSW), Rick Krever (Monash), Jeff Pope (Curtin) and Phil Lignier (University of Tasmania), together with the Institute for Chartered Accountants in Australia. Further details of the scholarship are available at <http://www.asb.unsw.edu.au/futurestudents/postgraduateresearch/Pages/otheropportunities.aspx> The closing date for applications is 31 October 2011.

8 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, July 2008, September 2009 and December 2010 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 November 2011. 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.

9 Call for ATAX Research Fellowship Applicants 2012

In 2012 TBL (School of Taxation and Business Law)* at the University of New South Wales (UNSW), Australia, will offer several Atax Research Fellowships to international academics and professionals keen to further their research in the fields of taxation, business law and related disciplines. Each Fellowship is valued at up to A\$ 7,500.

Research Fellows normally spend four weeks working at TBL 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 or business law, in collaboration with TBL academic(s), to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting a TBL research seminar for interested members of the broader tax/business law research community; and
- participating in TBL collegial activities during the period of the Fellowship.

TBL 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 2012, 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 TBL research profile. A track record in collaborating with TBL academics will be considered as an advantage.

Application

Applications are invited from overseas academic and professional researchers working in taxation, business law and related disciplines from around the world. To apply, applicants must send by email (i) a letter of application, indicating the area they wish to research under the Fellowship and their preferred timing to undertake the Fellowship, and (ii) a current curriculum vitae.

Applications should be sent to:

Associate Professor Binh Tran-Nam, Research Fellowship Convenor, TBL, ASB, UNSW SYDNEY NSW 2052 AUSTRALIA

Email: b.tran-nam@unsw.edu.au

Applications to undertake the Research Fellowship in 2012 must be received by 25 November 2011. Successful applicants will be notified by 31 December 2011 and undertake the Fellowship in 2012.

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

* TBL was formed on 1 January 2011 as a result of the amalgamation of Atax (Australian School of Taxation) and BLAT (School of Business Law and Taxation) at UNSW.

10 Tax, accounting, economics and law related meetings

Local

University of Sydney Law School **2011 Ross Parsons Address in Taxation Law** by Prof Dr Wolfgang Schon, Max Planck Institute for Tax Law and Public Finance (Germany) on the Distinct Equity of the Debt-Equity Distinction. Includes book launch by Justice RF Edmonds, Federal Court of Australia, of Parsons, RW *Income taxation in Australia: Principles of income, deductibility and tax accounting*, facsimile edition of the original 1985 publication, with additional material, 27 October at 5:30pm.
<http://sydney.edu.au/news/law/436.html?newscategoryid=65&newsstoryid=7829>

The Faculty of Law at the University of Canberra in conjunction with ANZSIG is hosting a one-day conference titled **Tax Reform: Results and Prospects** on 5 December 2011. The conference will discuss and debate recent developments in tax reform.

More detailed information can be found at the website:

<http://www.canberra.edu.au/taxreformconference>.

Confirmed speakers to date include Rob Heferen, Executive Director, Revenue Group, The Treasury, Jeff Lawrence, Secretary, Australian Council of Trade Unions, Professors John Freebairn, Henry Ergas, Chris Evans and Michael Walpole, as well as Robert Jeremenko The Australian School of Business, University of New South Wales

As well as Mr Robert Jeremenko from Tax Institute and Dr Andrew Leigh, MP.

Registration is available online: <http://www.canberra.edu.au/taxreformconference/registration>
John Passant and John McLaren, Faculty of Law, University of Canberra.

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence". www.sydney.edu.au/law/parsons/ATTA/index.shtml

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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>
Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Danielle Marriott, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 daniellemarriott@taxinstitute.com.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference – Halifax, Nova Scotia, September 28th and 29th, 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie

University invite you to beautiful Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. Proposals are limited to 250 words. All proposals must include a title, a brief description, and a short professional CV that includes full contact details for the presenter(s). Submissions are due before January 15, 2012. Submissions after that date will be considered only if space remains available. No funding is available to assist with travel or accommodation expenses. Please send your submissions to:

The Interdisciplinary Committee on Taxation Studies at Dalhousie c/o Kim Brooks, Dean
6061 University Avenue, Halifax, NS, B3H 3J7 Or via e-mail at LawDean@dal.ca

Taxation Law Research Programme (TLRP) Asian Institute of International Financial Law
www.AiIFL.com Faculty of Law, University of Hong Kong in conjunction with WU (Vienna University of Economics and Business), **Third TLRP International Conference THE EUROPEAN UNION AND GREATER CHINA: UNDERSTANDING THE FUNDAMENTALS OF THE NEW TAXATION RELATIONSHIP** Saturday, 25 February 2012, 9:00 am – 4:00 pm, Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong
Conference Overview

The European Union (EU) and Greater China - Mainland China, Hong Kong, Taiwan and Macau - (GC) comprise two of the key super-jurisdictions within the 'new' system of world trade which has evolved since 1989 (and since the commencement of China's 'open-door' policy around 1978).

The Taxation Relationship between the EU and GC is of rapidly growing importance. The International Tax dimensions of this relationship extend with each passing year.

Increasingly, the Municipal Tax aspects are of great interest, also, as EU investment within GC drives ahead. Moreover, as we look forward, it seems guaranteed that GC investment within the EU is set to lift significantly and continuously over coming decades.

This Conference will offer a comprehensive review of a range of key International Tax and Municipal Tax areas of concern arising out the complex, developing Tax Relationship between the EU and GC.

Conference Speakers

Prof. Dr. Dr. h.c. Michael Lang, Professor, Institute for Austrian and International Tax Law at WU

Prof. MMag. Dr. Josef Schuch, Professor, Institute for Austrian and International Tax Law at WU

MMag. Oliver-Christoph Günther, LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Meliha Hasanovic, Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Markus Seiler, LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Karoline Spies, Deloitte-Research Project Associate, Institute for Austrian and International Tax Law at WU

Please visit <http://www.law.hku.hk/aiifl/research/taxation.html> for further details.

Registration for the conference is free. Please email Flora Leung at fkleung@hku.hk to reserve a place.

The **Institute for Austrian and International Tax Law at WU** (Vienna University Of Economics and Business), the International Tax Center of the University of Leiden and the Uppsala Universitet jointly organize a series of doctoral seminars for European doctoral

students in tax law. The next seminar in the series will be held in Leiden on 24 and 25 November 2011. Please find further information on the seminar on our website www.wu.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 2011 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.

Forthcoming ITA Courses

Earn CPE credits

Crafted in collaboration with international tax experts, ITA Online courses combine theory with practical real-life cases. These courses offer a level of education that is currently not available within the online course market, and allow you to earn CPE credits.

Courses currently available

- ITA101 Fundamentals of Tax Treaties
- ITA102 Residence
- ITA103 Permanent Establishments
- ITA104 Employment and Related Income
- ITA105 Passive Income
- ITA106 Business Profits

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 Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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>

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>
International Events and Law Conferences
<http://internationaleventsandlawconferences.yolasite.com>
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.

11 Recent publications

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

Local

Passant, John ‘Tax forum: the overlooked role of local government in tax reform’ 27 September 2011 *The Conversation* <<http://theconversation.edu.au/tax-forum-the-overlooked-role-of-local-government-in-tax-reform-3474>>.

(2011) 46(3) *Taxation in Australia* Special issue: the Great Tax Debate
Leading academics, economists, politicians and social welfare experts –
The principles underpinning an efficient and equitable tax system - Senator Mathias Cormann
A process to implement a tax reform agenda - Rob Oakeshott, MP
Tax reform: priorities and prospects - Greg Smith
The inefficiencies in and distortions caused by our tax system - Henry Ergas
The Henry Review – a liberal critique - Adam Creighton
The impact of tax reform proposals on lower income earners and housing affordability in Australia - Cassandra Goldie

(2011) 46(4) *Taxation in Australia*
Rights or rewards: GST and loyalty programs in Australia - Jadie Teoh
Broadening the concept of “comparable” for transfer pricing purposes - Rebecca Bolton
Part IVA and loss of privilege - Chris Peadon
R&D in Australia: the new R&D tax incentive - Jason Crawford and Damian Sawang

Dominant purpose: the Holy Grail of tax advisers - Christopher Bevan

Overseas

[2011] No 4 *British Tax Review*

- Current Note

Operational integration of income tax and National Insurance Contributions - Glen Loutzenhiser

- Case Notes

Schmelz v Finanzamt Waldviertel: small business VAT exemption, a big issue - Joachim Englisch

HMRC v First Nationwide: clarity on the meanings of dividends of a capital nature and buying securities ... ? Stuart Sinclair and Sophie Donnithorne-Tait
Article

Towards a Classification of the Central London Congestion Charge as a Tax - Mark Bowler-Smith and Huigenia Ostik

Bulletin for International Taxation Number 11 - 2011

International/OECD - The Epic of Gilgamesh, or the Noise of the Profession - Hans Pijl

Permanent Establishments: The Current States of Play - M Rasmussen

United Kingdom/United States - The Bayfine Case: Elaborate Tax Avoidance Scheme Using Tax Treaty Fails in Court of Appeal of England and Wales - Brian Cleave

South Africa - Compensation for Surrender of a Right: The Income Tax and VAT

Implications - A Case Note - Carmen Moss-Holdstock

Key Building Blocks for Effective Tax Systems in Developing Countries Utilizing the Theory of the Development of the Fiscal State - Victor van Kommer and Attiya Waris

Non-Cooperative Jurisdiction Tax Reform in France – An Update - Julien Saïac

The New Russian Transfer Pricing Law - Elena Variyчук

Derivatives and Financial Instruments Number 5 - 2011

Editorial - Euro Crisis: A Multi-Headed Monster - Martine Peters

United States - Taxation under Dodd-Frank – Part 2 - Viva Hammer, John Bush and Paul Kunkel

Netherlands - Foreign Exchange Results and the Credit for Foreign Withholding Taxes - Reinout Kok

Spanish Tax Issues in Debt Restructurings: The Tax Treatment of Cancellation of Debt - Miguel Lorán

Ireland - Tax Treatment of Irish Investment Fund and SPV Structures - Jonathan Sheehan

China (People's Rep) - Private Investment Fund Formation: An Introduction to Organizational Forms - Yuhua Liu

United States - IRS Delays, Clarifies and Adds to FATCA Requirements - Paul Carman

Australia - Exposure Draft on Investment Manager Regime - Anton Joseph

Introduction of Deutsche Shell Legislation in the Netherlands - Reinout Kok

D'Souza, Jayesh *Terrorist financing money laundering and tax evasion: Examining the performance of financial intelligence units*, Taylor & Francis Ltd, 2011

Dubin, Jeffrey A *The causes and consequences of income tax noncompliance*, Springer, 2012

Evans, Chris; Freedman, Judith and **Krever, Richard** (eds.) *The Delicate Balance: Tax, Discretion and the Rule of Law* (IBFD, Amsterdam, 2011). Contributors: Kim Brooks, Dominic de Cogan, Wei Cui, Ana Paula Dourado, **Chris Evans**, Judith Freedman, Christophe Grandcolas, Marco Greggi, **Shelley Griffiths**, **Andrew Halkyard**, Richard Happé, Kristin E.

Hickman, Borbála Kolozs, **Richard Krever**, Ernest Mazansky, Melvin Pauwels, John Vella, **Michael Walpole**.

Subscribers to ATTA are entitled to a 20% discount. The book can be ordered via the IBFD website - direct link to page <http://www.ibfd.org/IBFD-Products/Delicate-Balance-Tax-Discretion-and-Rule-Law>
To ensure you receive the discount, the following promotional code must be entered on your order: ATTA11. This offer is valid until 10 November 2011.

Heidenbauer, Sabine *Charity crossing borders – the fundamental freedoms’ influence on charity and donor taxation in Europe*, Kluwer Law International, 2011, ISBN 9789041138132

International VAT Monitor Number 5 - 2011

Special issue: VAT exemptions

Introduction to This Special Issue – VAT Exemptions: Consequences and Design Alternatives

Rita de la Feria and Herman van Kesteren

Effectiveness of EU VAT Treatment of Charities - Sigrid Hemels

Financial Services under New Zealand’s GST - The Editors

The Miraculous Reduced Input Tax Credit for Financial Supplies in Australia - **Michael Walpole**

The Right to Deduct under EU VAT - Ad van Doesum and Gert-Jan van Norden

Calculation of the (Pre-) Pro Rata under EU VAT law - Mandy Gabriël and Herman van Kesteren

European Court of Justice – Pending Cases - Fabiola Annacondia and Walter van der Corput

Reports from: Antigua and Barbuda, Austria, Bangladesh, Belgium, Brazil, Canada, Cape Verde, China (People’s Rep.), Cyprus, Czech Republic, European Union, Finland, France, Germany, Greece, India, Indonesia, Italy, Jersey, Laos, Mexico, New Zealand, Norway, Philippines, Poland, Portugal, South Africa, Spain, Taiwan, Ukraine, United Kingdom and Vietnam.

Case notes from: Australia, Austria, Brazil, India, Italy and United Kingdom.

Oestreicher, Andreas & Spengel, Christoph *Common corporate tax base in the EU: Impact on the size of tax bases and effective tax burdens*, Physica-Verlag, 2011

Ting, Antony 'The unthinkable policy option? Key design issues under a system of full consolidation' (2011) 59 *Canadian Tax Journal* 421-62

12 ATTA members in the media

Dirkis, Michael

Uren, David 'Cherry-picking 'to limit forum outcomes' The Australian 30 September 2011 <http://www.theaustralian.com.au/national-affairs/cherry-picking-to-limit-forum-outcomes/story-fnab4up0-1226152301493>

Krever, Rick

on 7pm ABC News re GST and the tax forum 3 October 2011

Passant, John

Nickless, Rachel 'Setback for ATO in Myer case' *Australian Financial Review* 4 October 2011 page 3

Queensland ABC Afternoons on 4 October and SA ABC Afternoons on 5 October as well as Perth FM radio station RTR-FM on 5 October.

Warren, Neil

Kohler, Alan *Inside Business* ABC TV 'Tax forum about long-term issues' 9 October 2011, <http://www.abc.net.au/news/2011-10-09/tax-forum-about-long-term-issues/3406560?section=business>

Lane, Sabra *PM* ABC Radio 4 October 2011, 'Tax forum starts with traditional fight between unions and bosses' <http://www.abc.net.au/news/2011-10-04/tax-forum-starts-with-traditional-fight-between/3209056?section=act>

'Aussie dream could be welfare nightmare' *Ninemsn*, 10 October 2011 <http://news.ninemsn.com.au/article.aspx?id=8357886>
ABC TV *Lateline Business* - 03/10/2011, 'Canberra prepares for tax forum' <http://www.abc.net.au/lateline/business/items/201110/s3331373.htm>

Lasker, Philip 'Canberra prepares for tax forum' ABC TV *Lateline Business* 3 October 2011 <http://www.abc.net.au/lateline/business/items/201110/s3331373.htm>

Kohler, Alan 'Why the tax forum doesn't add up' *Business Spectator* 5 October 2011 http://www.businessspectator.com.au/bs.nsf/article/australia-tax-forum-henry-review-gillard-governmen-pd20111005-mbrm6?opendocument&emcontent_kohler&src=msp
'Professor Warren wants more' *The Australian The Common Room Blog* 22 September 2011 http://blogs.theaustralian.news.com.au/thecommonroom/index.php/theaustralian/comments/time_for_tax_experts_to_man_up

Hepworth, Annabel 'Tax forum push by Rod Eddington for road levies to cut congestion' *The Australian* 4 October 2011 <http://www.theaustralian.com.au/national-affairs/tax-forum-push-by-rod-eddingon-for-road-levies-to-cut-congestion/story-fnab4up0-1226157616753>

Walsh, Katie 'Academics seek \$25m for research' *Australian Financial Review* 28 September 2011 p 10

13 Quotable quotes

"On the carbon tax, Mr Abbott vowed to repeal the legislation if the Coalition forms government.

"I am giving you the most definite commitment any politician can give that this tax will go. This is a pledge in blood that this tax will go," he said.

"This is a bad tax and total betrayal of the Australian public."

Source: Vasek, Lanai 'Expulsion of Liberal MP Sophie Mirabella eases passage of carbon tax in the lower house' *The Australian* 12 October 2011 <http://www.theaustralian.com.au/national-affairs/carbon-plan/green-light-for-carbon-tax-red-flag-for-industry/story-fn99tjf2-1226164496384>

Chris Wallis submitted the following:

From Jessup J in *International all sports* 1 Sept 2011, FCA on the question of whether the taxpayer was entitled to indemnity costs following an offer of compromise.

“13 ... It was submitted, further, that the Commissioner was a statutory office holder whose obligations precluded him from settling litigation merely on the basis of expediency. While I recognise the force of these submissions insofar as they go, they do, in my view, fail to recognise that the applicants are ordinary trading companies which were obliged to litigate in order to recover substantial sums to which they were held to be entitled. The policy which underlies provisions such as O 23 r 11(4), in my view, speaks just as loudly in a case in which the party rejecting an offer of compromise is a statutory office holder such as the Commissioner. The rule implies no culpability or dereliction on the part of such a party: it merely gives appropriate recognition to the readiness of an applicant to settle for something less than is ultimately found to be his or her legal entitlement. There is no reason that I can see why a litigator in the position of the Commissioner should not be under the normal obligation to give such an offer the serious consideration which its terms may warrant.”

ATTA News November 2011

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
c.fong@unsw.edu.au

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

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1 Presidential column

Tax teachers will by now be contemplating the Summer and whatever this holds for them. In some places, and this applies to several of my colleagues, we face a season of Summer School. Something that used to be for those who had failed to perform at their best (I am referring to students) and needed an opportunity to improve their grades, Summer School has now become a way to fast track your degree and save the opportunity cost associated with another term of study before entering the job market. How finishing your B Comm (or other degree) early helps in the current employment market is a bit of a mystery to me, however.

For the teachers involved in Summer School it is possibly a way of supplementing income or of acquitting teaching load at a time of year more convenient for them. It would be interesting to know how common the Summer School has become in Tax and linked with that, whether there is any difference in curriculum/content associated with tax courses taught in Summer, compared with those taught in the traditional terms. Also relevant here is the phenomenon of intensive courses taught over weekends and in blocks of days rather than over the full teaching term. Does the opportunity for reflection and consolidation of learning that comes with semester length courses make a difference to the outcome in terms of skills and confidence of the graduates? Perhaps there has been some research on this and I would be interested to hear from readers who can shed some light on these things. If there is not, there is possibly a research opportunity in evaluating the different methods of teaching and some ATTA members might care to take it up. I look forward to discussing this phenomenon with colleagues when we convene for the teaching part of the ATTA Conference in January. I am pleased to say there seems to be a lot more interest in the teaching part of the program than there has been in recent years.

Whilst on the subject of careers and skills I note with interest Colin Fong’s list of current and completed doctorates in taxation in this ATTA News. I was struck by the number of tax teachers who have completed or are completing doctoral studies. Certainly during my career

there seems to have been a change in our profession with many more tax teachers completing PhD's and SJD's than I recall in the past. This is consistent with the expectations of our universities where colleagues in Accounting and Economics (two of the disciplines that cross paths with Taxation) would normally have doctorates in order to attain seniority and in some institutions require one in order to be appointed. Doctorates are still less common in Law but seem to me to be becoming more common. As a journal editor one result as far as I can tell is that colleagues are publishing more research that is theoretical in nature and less that is technically focused because that tends to be the way that doctoral research leads one. It could be, however, that the reduced technical analysis is accounted for by the ERA journal rankings now abandoned by ERA but used in any case when university managers and promotion committees assess the contribution of academics to research, especially to judge quality of research. This seems to be because the higher ranked ERA journals are not as technical in focus as the others. Faced with this phenomenon I feel a slight sense of disappointment that as academics our deeper technical analysis is often confined to the classroom and what we publish is not always at the forefront of deep technical analysis of the tax rules. Under our system the technical analysis in the textbooks we write is also somewhat undervalued. There are of course several ATTA colleagues (I will not embarrass anyone by naming them) who are exceptions to this and manage to have their excellent technical analysis published in top journals. They are however the exception. That having been said, I expect there will be some good technical analysis on the program at our ATTA conference as usual. I look forward to seeing you all there.

Michael Walpole

2 ATTA Conference 2012 update – less than 30 working days away

The 2012 ATTA "Tax change: Convergence or divergence" conference is less than 30 working days away. Up to 80 papers and 6 posters will be delivered/presented over the three days (16 – 18 January 2012), including 12 PhD papers, 10 teaching papers, 53 academic papers and 5 plenary papers. We have speakers from Austria, Australia, Hong Kong, Netherlands, New Zealand, Singapore, South Africa, Spain, Sweden, the UK and the US. As well as our distinguished plenary speakers we have a presenter from New Zealand Inland Revenue and a plenary paper, prepared by the Australian Commissioner of Taxation Michael D'Ascenzo, to be delivered in his absence by a senior tax officer.

Members can also keep up to date about developments through the website at <http://sydney.edu.au/law/parsons/ATTA/index.shtml>

2.1 Registration on-line – Early bird ends 7 December 2011

On-line registration is available at:

<http://sydney.edu.au/law/parsons/ATTA/registration.shtml>. The Schedule of fees is:

- Early bird to 7 December 2011: \$A495 incl GST
- Full fee (after 7 December): \$A530 incl GST

- Accompanying Persons
 - O Welcome reception: \$A45
 - O Dinner: \$A125
 - O Farewell and tennis: \$A20

Further details of these social events can be found on the conference website at:
http://sydney.edu.au/law/parsons/ATTA/conference_program.shtml

2.2 Papers due 5 December 2011

Just a friendly reminder, full written conference papers (PhD, teaching and academic) must be submitted to Micah Burch (email: micah.burch@sydney.edu.au) by Monday 5 December 2011 to be eligible for the three conference prizes.

2.3 Conference Prizes Update

To add some incentive to ensure timely submission of papers we are proud to announce that the Association of Taxation and Management Accountants (ATMA) will sponsor the prizes for “Best Paper” and “Best paper presented by a postgraduate student” to the tune of \$A500. Gustax Consulting Pty Ltd (Just Tax Consulting), a specialist taxation training and consulting company, will also provide a \$A500 prize for “Best paper upon the subject of tax teaching”.

2.4 Accommodation options

Details of accommodation, including student residential college options, can be found on the conference website.

2.5 Sponsorship update

We have continued to add to our list of sponsors. We welcome the IBFD as Bronze sponsors regular supporters, the Association of Taxation and Management Accountants (ATMA) and LexisNexis, and a new sponsor BNA International (a wholly-owned subsidiary of Bloomberg, a provider of news and analysis of worldwide legal developments in International Tax, IP, Communications & Technology, Business & Finance). Long term supporters, CPA Australia, have also agreed to sponsor the welcome function.

We also welcome the Australian Branch of International Fiscal Association (IFA Australia) who is sponsoring the “IFA Australia Coffee Lounge” for the duration of the conference. This is where you can get a real coffee or special tea. IFA’s objects are the study and advancement of international and comparative law in regard to public finance, specifically international and comparative tax law and the financial and economic aspects of taxation. IFA Australia hosts regular presentations on aspects of international tax in Sydney and Melbourne.

Our current list of conference sponsors are:

Gold:	IBFD
Silver:	Thomson Reuters
Bronze:	Association of Taxation and Management Accountants (ATMA) BNA International CCH Australia Publishing LexisNexis The Institute of Chartered Accountants in Australia (ICAA) Institute of Public Accountants (IPA) The Tax Institute (TTI)

Conference dinner: CCH Australia Publishing

Welcome Function: CPA Australia

Coffee Lounge: IFA Australia

Insert: The Federation Press
Prizes: Association of Taxation and Management Accountants (ATMA) and Gustax Consulting Pty Ltd (Just Tax Consulting)

We would like to again thank all our sponsors for their support.

2.6 Further information

For inquiries regarding the academic programme, please contact Micah Burch (email: micah.burch@sydney.edu.au; Ph: +61 2 9351 0462).

For inquiries regarding the teaching programme, please contact Celeste Black (email: celeste.black@sydney.edu.au; Ph: +61 2 9351 0278).

For inquiries concerning conference administration please contact: Michael Dirkis (email: michael.dirkis@sydney.edu.au; telephone: +61 2 9351 0479 fax: +61 2 9351 0200).

Michael Dirkis

3 Arrivals, departures and honours

Congratulations to **Maheswaran Sridaran** on the completion of his doctorate, *A study on whether the Australian regime of income tax on capital gains causes widespread violation of horizontal equity*, from Macquarie University, with A/Prof Hope Ashiabor and A/Prof Malcolm Voyce as his supervisors. He is the sole principal of his own tax consulting practice, MS Accountants Pty Ltd, and has engaged two full-time professional staff.

John Passant has resigned from Canberra University. He can be contacted on 0422984334.

4 Asia Pacific Branch of Chartered Institute of Taxation launched

The UK's Chartered Institute of Taxation (CIOT) launched its Asia Pacific Branch at the Asia Oceania Tax Consultants Association (AOTCA) conference in Nusa Dua, Bali on Thursday 17 November. Professor Chris Evans from Atax has been appointed as interim Chair of the Branch.

The CIOT has always had a strong overseas branch organisation, providing support, networking opportunities, technical updates and events for its CTA and affiliated members. In recent years the CIOT has built strong branches in Europe, North America and parts of the Asia Pacific. The new Asia Pacific Branch will coordinate activities formerly undertaken by the Hong Kong, Singapore and Australasian branches, as well as bringing in CTAs from all other countries in the region. A half day conference in Singapore is being planned for March 2012, as well as events in Seoul and other regional centres later in the year.

The new Asia Pacific Branch will also provide impetus and support for the development and offering in the region of the CIOT's Advanced Diploma in International Taxation (ADIT), a qualification that is becoming the global benchmark for international tax professionals.

5 New Zealand developments

With the New Zealand election day rapidly approaching (26 November 2011), our politicians are becoming more visible than usual. Revenue Minister, Peter Dunne, was the Keynote Speaker at the New Zealand Institute of Chartered Accountants tax conference on 11th November. His speech provides a synopsis of tax developments in recent times, which I have used as the basis for this report (available at www.ird.govt.nz). Notable events over the past year or so include:

- Passing a number of legislative changes in response to the Christchurch earthquakes, including an exemption from tax and gift duty on trading stock that was donated for earthquake relief; making some welfare contributions made by employers to employees tax-free; waiving interest on late tax payments; and giving the CIR flexibility around deadlines for tax obligations. Additional work is ongoing, particularly in relation to depreciation and insurance claims as a result of the earthquake.
- Reform of the international tax rules to bring New Zealand into line with trading partners and assist with competition.
- Expansion of the tax treaty network, including treaties with Turkey and Hong Kong entering into force; renegotiation of treaties with Canada, the Netherlands and the UK; and negotiation of new treaties with Vietnam and Papua New Guinea.
- An increased focus on compliance, including expansion of the tax information exchange agreements, with additional funding to the IRD for work in debt compliance, property compliance and tackling the hidden economy.
- Reducing compliance costs with removal of gift duty.

Lisa Marriott

6 The 3rd Queensland Tax Researchers' Symposium Advance Notice: Call for Papers

James Cook University will host the third Queensland Tax Researchers' Symposium on Friday, 29 June 2012. This symposium brings together tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from the following universities: University of Queensland, University of Southern Queensland, Queensland University of Technology, Central Queensland University, Bond University, Griffith University and James Cook University. This symposium builds on the success of this annual symposium which has been held in 2010 and 2011. The Keynote Speaker is Professor Michael Dirkis who will talk about what occurs behind the scenes with tax reform.

The 2012 Symposium will be held the Hilton on the esplanade in Cairns. Registration is open to academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by **27 April 2012** (500 words). Authors will be notified of their abstracts acceptance by 11 May 2012.

Registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. While registration is free numbers are limited and attendees will need to register by Friday **11 May 2012**. Note it is possible for tax academics to attend without

presenting a paper. Note there are limited rooms available at the Hilton at a reduced price of \$135 – which are on a first in basis. Please mention the Tax Symposium when booking. General enquiries about the symposium (including paper submissions and registration) should be directed to:

Associate Professor Justin Dabner
Law School, James Cook University

Email: justin.dabner@jcu.edu.au

Ph: 0412 283 702

Supporting Sponsors:

Taxation Institute; Thomson Reuters; Griffith University

7 Book review

Sarah Hinchliffe and Eu-Jin Teo, *Taxation Law in Context*. Australia; Oxford University Press, 2011, retail price \$93.95. ISBN 978-0-19-557354-1

Taxation Law in Context is a taxation law text book for use at a tertiary level. The authors have stated that this book is intended to be used by all students of taxation law be they law students, business or commerce students or students in a post-graduate degree.

The book is logically organised with the introductory chapters setting the scene for the substantive chapters that follow. The first three chapters deal with students establishing a study approach, a general discussion of why taxes are raised followed by a brief history of taxation in Australia which includes sections on tax administration in Australia today. The substantive chapters deal with the usual income tax topics; income, deductions, tax entities, tax accounting, tax avoidance, international taxation and residence and source. The text also covers Goods and Services tax, Fringe Benefits tax and Capital Gains tax. The final chapter of the book is a summary of cases. The cases are listed according to the relevant chapter in the preceding text.

Each of the chapters starts with a detailed index of the chapter contents followed by a point form list of chapter objectives. The chapters contain many worked examples for students which are clear, relevant and easy to follow. Each chapter concludes with questions, clearly set out as short answer questions, problem questions and discussion questions. As well as the text, which is neatly dealt with in small topic areas, the book is replete with tables and flowcharts which break up and illustrate the text. At the end of each chapter the reader is directed to a web link to hear an audio summary of the chapter and the ability to download flowcharts from the book.

The book is set out in a way that engages the reader. Examples are often included after the descriptive passages. The typesetting, including the flowcharts and tables allows the reader a visual and mental break from could otherwise be dense content. The content focuses on the legislation supplemented by worked numerical examples and problem scenario examples. The case law, at the end of the book is not integrated into the chapters at all. The case summaries provided are far too brief and simplistic to be of use to law students. As the case summaries are not integrated into the text, or referred to in the text, except in the briefest way, are actually not useful for the reader. The entire final chapter could be excised from the book and not detract from the book. The text would be a good one for use by accounting and business students but the lack of any serious case analysis means the book would be of limited use to law students.

The reviewer accessed the web link and sees no reason to include the flowcharts that are already in the book on the link. The audio is a summary reading of the text accompanied by

powerpoints. The summary and the powerpoints were far less engaging than the written text itself.

This would be an excellent text for accounting or business students undertaking their first taxation law unit. The text is clear, the examples and questions useful, and the layout engaging. The text could be improved by deleting the final chapter because it is not integrated into the text and is too simplistic to be useful. The text could also be improved, for prospective teachers of the unit if a guide to answering the questions were provided as a teaching resource. A guide for teachers is particularly useful in cases where there is a large cohort of students being taught by a number of staff.

Dr Elfriede Sangkuhl*

* Dr Sangkuhl is a Lecturer in Law at the University of Western Sydney. She teaches Revenue Law and has a research interest in the taxation of corporations.

8 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, July 2008, September 2009 and December 2010 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. Please let me know of any errors.

* indicates SJD

Completed ones

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

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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

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- Ting, Antony KF *The taxation of corporate groups under the enterprise doctrine: a comparative study of eight consolidation regimes*, University of Sydney Faculty of Law, Prof Richard Vann & Prof Graeme Cooper, 2011
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- Treerat, Nualnoi *Tax policy reforms in Thailand: a computable general equilibrium approach*, Australian National University, 1993
- Tregoning, Ian *An examination of the development and meaning of goodwill and the possibility of achieving a synthesis between its legal and accounting concepts*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever, 2011
- Truong, Giang (Le Huong Giang) *The cost of capital and imputation tax credits: an Australian study*, University of Sydney School of Business, Faculty of Economics and Business, 2008.
- Vernardos, Angelo *The global regulation of offshore financial centres with reference to Singapore*, Bond University, Prof Duncan Bentley, 2005
- 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, 2010
- Walker, Betty Con *Club politics and the business of gaming*, University of Sydney Faculty of Economics and Business, 2009
- Walker, Julie K *Accounting for pre-discovery costs in Australia: an efficient contracting approach*, University of Queensland, Dept of Commerce, 1994.
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Weekes, Leslie Jean *Tax avoidance: An analysis of current judicial approaches (Canada, Australia)*, University of Toronto, Arnold Weinrib, 1996

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

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

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

Williamson, IP *The justification of cadastral systems in developing countries*, University of Melbourne, 1997

Wing, Peter *An analysis of aspects of the Australian law of corporate taxation*, University of Melbourne, 1970

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

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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Yeo, Julian Joo Liang *Simultaneous estimation of the implied values of franked (tax-free) dividends, required rates of return and growth rates using a modified residual income valuation model*, University of Melbourne, Dept of Accounting and Business Information Systems, 2003

Yesegat, Wollela Abehodie *Operating costs of, and compliance with VAT in Ethiopia*, University of New South Wales, A/Prof Binh Tran-Nam and A/Prof Margaret McKerchar, 2009
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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, Prof John Taylor (BLT) and A/Prof Binh Tran-Nam (Atax)

Alvey, John *A public policy case study of the introduction of the GST - Goods and Services Tax*, University of Queensland, Prof Ken Wiltshire, UQ Business School Associate & Dr Amanda Roan, UQ Business School

Amos, Jude *The taxation of foreign direct investment in a globalising world: the Sub-Saharan African position*, University of Sydney Faculty of Law, Profs Richard Vann & Graeme Cooper

Anamourlis, Tony *The impact of regulation and control in tax havens*, LaTrobe University Faculty of Law and Management, School of Law, Prof Gordon Walker*

Aydos, Elena de Lemos Pinto *Carbon tax and emissions trading scheme: assessing concerns with carbon leakage and international competitiveness in Australia and New Zealand*, University of Sydney Faculty of Law, Celeste Black

Banerjee, Barnali *A comparative analysis of the underlying policy drivers, design features and design issues of Australian capital gains tax measures against those adopted in some other Commonwealth countries*, Monash University Business & Economics - Business Law and Taxation, Prof Vince Morabito

Barkoczy, Mei-Ling *Benchmarking Australia's research & development tax expenditure program against similar programs of some of its ASEAN & OECD neighbours - how effective are Australia's programs?* Monash University Business & Economics - Business Law and Taxation, Prof Chris Arup and Dr Bill Orow

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

Brogan, Catherine *The incidence of corporate taxation in Australia*, University of New South Wales, Australian School of Business, School of Economics, Hazel Bateman

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 & Prof Vince Morabito

Buchanan, Neil *What do we owe our future generations?* Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Cashmere, Maurice *The role of the concept of a business purpose as the basis for applying a legislative general anti-avoidance tax rule 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 & Prof Vince Morabito

Chunhachatrachai, Papaporn *Income tax compliance costs of small and medium enterprises in Thailand*, Curtin University of Technology School of Economics and Finance, Prof Jeff Pope & Prof Dale Pinto

Datt, Kalmen *The regulation of directors in relation to tax: Is this legislative overkill?* University of New South Wales, Atax, Prof Michael Walpole (Atax) and A/Prof Mark Burton (University of Melbourne)

Devos, Ken *An international study of the deterrent effect of penalties and sanctions for taxation offences and the implications for taxpayer compliance and development of tax policy*, Monash University Taxation Law and Policy Research Institute, Profs Rick Krever & A/Prof Julie Cassidy (Deakin University)

Dick, Caroline *Sumptuary law by any other name? Taxation law as regulator of dress in Australia 1850-2000*, University of Wollongong Faculty of Law, Dr Marett Leiboff
Dr Cassandra Sharp

Evans, Alexandra *Is present entitlement an appropriate factor for determining whether a trustee or beneficiary bears tax on trust income under Division 6 of Income Tax Assessment Act 1936 (Cth)?* University of Sydney Faculty of Law, Prof Lee Burns

Fernandez, Prafula - *Replacing the Luxury Car Tax (LCT) with a Luxury Energy Tax (LET)*, Curtin University School of Business Law and Taxation, Prof Dale Pinto,

Frawley, Nance *R&D Tax expenditure and company size - Are small to medium sized companies more likely to deliver the government's desired outcomes?* University of Queensland, A/Prof Kerrie Sadiq

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, Prof John Taylor and Dale Boccabella

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 and Prof Vince Morabito

Guo, Yue Mei *Tax expenditure analysis of deviations in the tax law from a neutral financial accounting base*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever and A/Prof Kerrie Sadiq (University of Queensland)

Gupta, Gaurav *The development of concessional tax policy in light of the OECD harmful tax practices initiative: a way forward*, University of New South Wales, Atax, Robert Deutsch and Prof Michael Walpole

Hamid, Suhaila Abdul *Tax compliance and tax professionals in self assessment*, University of Canterbury, Prof Adrian Sawyer and Andrew Maples

Hamilton-Jessop, Wes *The taxation of corporate groups through the consolidation regime*, University of Sydney Business School, Prof RG Walker, 2013

Haque, AKM Atiqul *Taxing the hard-to-tax*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

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, Prof Michael Walpole and A/Prof Mark Burton (University of Melbourne)

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 *Cross Arbitrage between accounting rules and the tax law on financial instruments: leasing as an example*, University of Sydney Faculty of Economics & Business, Prof Tyrone Carlin

Hunter, Tony *Taxing treatment for discretionary trusts*, University of New South Wales School of Business Law & Taxation, A/Prof Dale Boccabella

Ibrahim, Idawati *Effect of e-filing upon tax compliance costs and the compliance behaviour of companies in Malaysia*, Prof Jeff Pope, Curtin University School of Economics and Finance

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 *Rise and resistance: Explaining the rise of the value added tax through histories of resistance –A comparative analysis of VAT reform in Australia, Canada and the United States from 1975-2005*, Monash University Faculty of Law, Prof Graeme Hodge, Prof Stephen Barkoczy, and Dr Patrick Emerton

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, Dr George Gilligan & Prof Chris Arup

Jogarajan, Sunita *Tax and trade treaty history*, University of Sydney Faculty of Law, Jürgen Kurtz (University of Melbourne), Profs Richard Vann & Lee Burns

Joseph, Sally-Ann *A sustainable corporate tax base: is ecological wealth a viable alternative to financial wealth?* University of New South Wales, Atax, A/Prof Binh Tran-Nam and Lisa Marriott (University of Canterbury)

Kaushik, Mohan Swaroop *The future of international taxation transfer pricing principles in digital age*, Monash University Taxation Law and Policy Research Institute, Dr Bill Orow

Kendall, Keith *A tax advisers' privilege for Australia*, University of Sydney Faculty of Law, John Willis, Prof Ron McCallum

Kerr, Jason *Improving taxpayer morale by simplified filing*, University of New South Wales, Atax, Profs Chris Evans and Margaret McKerchar

Khan, Irfan ur Rehman *Measuring the tax gap*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

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, Profs Margaret McKerchar and Chris Evans

Le, Toan Chau Ngoc *Land taxation in Vietnam: From then to now*, Monash University Department of Business Law and Taxation, Prof John Gillespie & Prof Richard Cullen (University of Hong Kong)

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 Chris Arup

Makara-Majinda, Tshepiso *Administrative and compliance costs of VAT for small and medium enterprises in Botswana*, Curtin University of Technology, Profs Jeff Pope and Dale Pinto

Mangioni, Vincent *Codifying value in the assessment of land value taxation*, University of New South Wales, Atax, Prof Neil Warren and Prof Margaret McKerchar

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, Prof Michael Walpole (Atax) and Sean Brennan (UNSW Law School)

Mellor, Peter *Australian economic integration and fiscal federalism*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever

Meng, Jingyuan *Analysis of optimal income taxation of married couples in a life cycle model*, University of Sydney Faculty of Law, Profs Patricia Apps & Ray Rees (University of Munich)

Mohd Ali, Raihana, *The effect of culture and religiosity on tax compliance: a cross-cultural comparison in Malaysia*, Curtin University of Technology, Prof Jeff Pope

Mohd Isa, Khadijah *The role, efficacy and operating costs of corporate tax audits in Malaysia*, Curtin University of Technology, 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 Binh Tran-Nam and Dr Nolan Sharkey

Pinny, Judith *Fat taxes or skinny subsidies? – taxing food in New Zealand*, Victoria University of Wellington, Prof Kevin Holmes and Dr Lisa Marriott

Pizzacalla, Mark *Policy and conceptual framework of the Australian taxation system in relation to small and medium sized enterprises*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever & Dr Bill Orow

Ramli, Rosi *The Challenges of sustainable transportation: an international comparative perspective with particular reference to Southeast Asian experience*, Macquarie University, A/Prof Hope Ashiabor

Roberts, Victoria *Reforming R&D tax concessions and their impact on food security*, University of New South Wales, Atax, 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 consolidation's regime*, University of New South Wales, Atax, Prof Michael Walpole and Gordon Mackenzie

Rowntree, Bruce *The effective use of tax havens by Australian residents*, University of New South Wales, Atax, Prof Robert Deutsch and Nolan Sharkey

Sapiei, Noor Sharoja *Tax compliance costs and compliance behaviour of Malaysian corporate taxpayers under self assessment system*, Monash University, Prof Jeyapalan Kasipillai

Seymour, Elen *A Review of taxation of charities*, University of Sydney Faculty of Law, Prof Graeme Cooper and Celeste Black

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 Chris Arup & 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

Susila, Budi *Compliance costs of large company taxpayers in Indonesia*, Curtin University of Technology, Prof Jeff Pope

Taylor, C John *The development of Australian double taxation treaty policy and practice and the future of bi-lateral double taxation treaties*, University of Sydney Faculty of Law, Profs Richard Vann & Lee Burns

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 A/Prof 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 & Prof Jeyapalan Kasipillai

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

Other resources:

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

Canadian theses and information about the Theses Canada program may be found at <http://www.collectionscanada.gc.ca/thesescanada/index-e.html>
Index to Theses (UK) <http://www.theses.com>
ProQuest Digital Dissertations <http://wwwlib.umi.com/dissertations/gateway> for subscribers only
UNESCO Clearing House on Electronic Theses and Dissertations
<http://www.eduserver.de/unesco>
Universal Index of Doctoral Dissertations in Progress <http://www.phddata.org>

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

Some individual Australian academic websites include:

Australian National University College of Law

<http://law.anu.edu.au/researchStudents/MeetStudents.asp>

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

Colin Fong

9 Vacancies

Call for ATAX Research Fellowship Applicants 2012

In 2012 TBL (School of Taxation and Business Law)* at the University of New South Wales (UNSW), Australia, will offer several Atax Research Fellowships to international academics and professionals keen to further their research in the fields of taxation, business law and related disciplines. Each Fellowship is valued at up to A\$ 7,500.

Research Fellows normally spend four weeks working at TBL 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 or business law, in collaboration with TBL academic(s), to be published in a refereed journal with due acknowledgement of the Fellowship;
- conducting a TBL research seminar for interested members of the broader tax/business law research community; and
- participating in TBL collegial activities during the period of the Fellowship.

TBL 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 2012, 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 TBL research profile. A track record in collaborating with TBL academics will be considered as an advantage.

Application

Applications are invited from overseas academic and professional researchers working in taxation, business law and related disciplines from around the world. To apply, applicants must send by email (i) a letter of application, indicating the area they wish to research under the Fellowship and their preferred timing to undertake the Fellowship, and (ii) a current curriculum vitae.

Applications should be sent to:

Associate Professor Binh Tran-Nam, Research Fellowship Convenor, TBL, ASB, UNSW
SYDNEY NSW 2052 AUSTRALIA

Email: b.tran-nam@unsw.edu.au

Applications to undertake the Research Fellowship in 2012 must be received by 25 November 2011. Successful applicants will be notified by 31 December 2011 and undertake the Fellowship in 2012.

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

* TBL was formed on 1 January 2011 as a result of the amalgamation of Atax (Australian School of Taxation) and BLAT (School of Business Law and Taxation) at UNSW.

The Oxford University Centre for Business Taxation Research Fellowships

The Centre is seeking outstanding researchers in economics, law, taxation and related fields, such as corporate finance, investment, location, fiscal policy and governance. Research Fellows will be expected to carry out high quality independent research into business taxation under the guidance of the Centre's Director and Research Director and other senior staff. Research output should be primarily aimed at leading peer-reviewed academic journals; however, all researchers in the Centre should be prepared to contribute to policy-related output. The fellow will be expected to lead significant project areas and make a significant contribution to research grant applications.

For more information and to apply see

<http://www.sbs.ox.ac.uk/about/vacancies/Pages/CBTRResearchFellows.aspx>

The deadline for applications is 12 noon (GMT) on 7 December 2011.

Studentship Competition 2012

The Centre for Business Taxation is offering up to three studentships for study towards a DPhil at the University of Oxford, commencing in 2012. These studentships are available to students undertaking research related to business taxation, broadly defined, and may be based in any relevant discipline including economics, law, management, or political science.

The level of Studentship offered may vary, but the maximum award would cover University and College fees, as well as a maintenance grant equivalent to the level provided to ESRC studentships linked to research grants, which is currently £13,590 per annum (subject to confirmation).

Application procedure

- a) Candidates should complete an application form, available to download here, and return it to the Centre Manager by the closing date, 20 January 2012.
- b) All candidates must apply separately for a place on a relevant DPhil programme at the University of Oxford. Candidates should check carefully the closing date for their particular programme.

Informal enquiries can be made to the Centre Director, Professor Michael Devereux.

Please note that applicants must still submit a DPhil application to their desired University department in order to be considered for the doctoral programme via the normal admissions process. The doctoral programme pages of the School website provide additional information about how to apply to the University. Applicants should note that the deadline for applying to the DPhil programme is before the deadline for this studentship. Applicants who wish to be considered for this award need to state their interest in the 'Scholarships' section of the degree application form as well as sending in the Centre's specific application form. Please note that these applications must be submitted by the deadline set out by the Department to which you are applying.

10 Tax, accounting, economics and law related meetings

Local

The Faculty of Law at the University of Canberra in conjunction with ANZSIG is hosting a one-day conference titled **Tax Reform: Results and Prospects** on 5 December 2011. The conference will discuss and debate recent developments in tax reform.

More detailed information can be found at the website:

<http://www.canberra.edu.au/taxreformconference>.

Confirmed speakers to date include Rob Heferen, Executive Director, Revenue Group, The Treasury, Jeff Lawrence, Secretary, Australian Council of Trade Unions, Professors John Freebairn, Henry Ergas, Chris Evans and Michael Walpole, as well as Robert Jeremenko The Australian School of Business, University of New South Wales

As well as Mr Robert Jeremenko from Tax Institute and Dr Andrew Leigh, MP.

Registration is available online: <http://www.canberra.edu.au/taxreformconference/registration>
John McLaren, Faculty of Law, University of Canberra.

The inaugural **Atax International Summer School** will take place this summer. On offer will be intensive face-to-face offerings of the following four post-graduate courses:

ATAX0304/0404 Asia Pacific Tax Regimes (covering Hong Kong, Singapore and New Zealand)

ATAX0326/0426 Tax and Investment Regulation in China

ATAX0335/0435 Specific tax Jurisdictions North America (covering taxation in the USA)

ATAX0337/0437 Double Tax Agreements

These will be presented in Sydney in January. All courses will include 4 days of intensive teaching by leading experts in the area. Course materials will be sent out in November for students to commence the required pre-intensive self study. Assessment will involve the submission of short progressive assignments before the intensive teaching period and a final take home exam to be completed over a week at the end of January.

Intensive teaching days are organised to avoid overlaps and allow students the opportunity to study more than one course, if desired. The combination of studying two of these international tax courses simultaneously should provide excellent learning synergies. Each course counts as 6 credit points towards the completion of appropriate Atax postgraduate programs. The courses may also be studied on a non-award basis for professional CPD purposes. Summer Semester enrolment opens for continuing students on Monday 10 October 2011. Enrol via myUNSW.

<http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/newsandevents/newsarchive/2011/Pages/ataxinternationalsummerschool.aspx>

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence". www.sydney.edu.au/law/parsons/ATTA/index.shtml

UNSW Australian School of Business **10th Annual Tax Administration Conference**, Tax Administration: Risky Business. Atax is pleased to announce that it will host the 10th International Conference on Tax Administration on 2 & 3 April 2012 at the Tattersalls Club, Hyde Park, Sydney. This biennial conference brings together tax administrators, academic researchers and practitioners from around the globe to share expertise and to extend understanding of emerging trends and challenges in tax administration. The theme for this event is Tax Administration: Risky Business. Registration will open early 2012. Monday, April 2, 2012 8:30 AM - Tuesday, April 3, 2012 5:00 PM; Admission Price: \$795.00; Additional Price Information Standard delegate registration fee \$795. Full time student registration fee \$645. Additional cost for a dinner guest \$150. Tattersalls Club Sydney, 181 Elizabeth Street., Sydney, NSW, 2000, Australia
http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/ATAX_Tax_Administration_Conference_2012.pdf

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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> Call the National Events team on 1300 733 842 for more details. Please contact the National Events Team on 1300 733 842 or by email, nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz. Danielle Marriott, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 daniellemarriott@taxinstitute.com.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference – Halifax, Nova Scotia, September 28th and 29th, 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to beautiful Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income

tax reform. Proposals are limited to 250 words. All proposals must include a title, a brief description, and a short professional CV that includes full contact details for the presenter(s). Submissions are due before January 15, 2012. Submissions after that date will be considered only if space remains available. No funding is available to assist with travel or accommodation expenses. Please send your submissions to:

The Interdisciplinary Committee on Taxation Studies at Dalhousie c/o Kim Brooks, Dean
6061 University Avenue, Halifax, NS, B3H 3J7 Or via e-mail at LawDean@dal.ca

Taxation Law Research Programme (TLRP) Asian Institute of International Financial Law
www.AIIFL.com Faculty of Law, University of Hong Kong in conjunction with WU (Vienna University of Economics and Business) Third TLRP International Conference **The European Union And Greater China: Understanding The Fundamentals Of The New Taxation Relationship**, Saturday, 25 February 2012, 9:00 am – 4:00 pm; Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong

Conference Overview

The European Union (EU) and Greater China - Mainland China, Hong Kong, Taiwan and Macau - (GC) comprise two of the key super-jurisdictions within the 'new' system of world trade which has evolved since 1989 (and since the commencement of China's 'open-door' policy around 1978).

The Taxation Relationship between the EU and GC is of rapidly growing importance. The International Tax dimensions of this relationship extend with each passing year.

Increasingly, the Municipal Tax aspects are of great interest, also, as EU investment within GC drives ahead. Moreover, as we look forward, it seems guaranteed that GC investment within the EU is set to lift significantly and continuously over coming decades.

This Conference will offer a comprehensive review of a range of key International Tax and Municipal Tax areas of concern arising out the complex, developing Tax Relationship between the EU and GC.

Conference Speakers

Prof. Dr. Dr. h.c. Michael Lang, Professor, Institute for Austrian and International Tax Law at WU

Prof. MMag. Dr. Josef Schuch, Professor, Institute for Austrian and International Tax Law at WU

MMag. Oliver-Christoph Günther, LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Meliha Hasanovic, Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Markus Seiler, LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Karoline Spies, Deloitte-Research Project Associate, Institute for Austrian and International Tax Law at WU

Please visit <http://www.law.hku.hk/aiifl/research/taxation.html> for further details.

Registration for the conference is free. Please email Flora Leung at fkleung@hku.hk to reserve a place

The Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), in cooperation with SFB-itc **CCCTB and Third Countries**, January 30 – 31, 2012, Vienna. At this conference, distinguished academics from all over the world will deal with the most important issues, which are raised by the draft directive of the CCCTB in respect of third countries. We have identified nine topics on which papers will have been prepared. They will be introduced to the audience by keynote speakers. Their ideas will be commented briefly by discussants (experts from third countries, tax administrations of the Member states, EU etc). In order to have lively and high level discussions, the number of participants is limited. Therefore we want to encourage you to register soon. Invitation and the application form website www.wu.ac.at/taxlaw

Institute for Fiscal Studies Conferences and seminars

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

2012 International Conference of Chinese Tax and Policy Tax policy in China: a multilateral dialogue. China's taxation system is at a crossroads in many respects. Separate and incompatible consumption taxes on goods and services are to be merged into a single VAT but the design of the combined tax has yet to be finalised. The personal income tax has proven to be ineffective at achieving redistribution goals and excise taxes have been equally ineffective at curbing socially harmful consumption. Reform options to address these and other pressing issues will be considered at a conference on tax policy in China organised by the Taxation Law and Policy Research Institute, the University of Sydney Business School <http://sydney.edu.au/business>, the School of Law of Sun Yat-Sen University <http://law.sysu.edu.cn/>, and the Department of Public Economics, Xiamen University <http://czx.xmu.edu.cn/user/index.asp>. The conference will be held 24-26 November in Xiamen, China. For further details, please contact Professor Rick Krever rick.krever@monash.edu

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 2011 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.

Forthcoming ITA Courses

Earn CPE credits

Recent Developments in International Taxation Barbados, 11-13 January 2012

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 Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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>

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>
International Events and Law Conferences
<http://internationaleventsandlawconferences.yolasite.com>
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.

11 Recent publications

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

Local

ATTA Conference papers 2011 <http://pandora.nla.gov.au/tep/23524>

(2011) 40 (4) *Australian Tax Review*

Editorial - The politics and practicalities of tax in 2011

The patchwork landscape: Where Art 13(4) of the OECD Model and Div 855 meet rugged terrain – Tim Russell

Are advance pricing agreements the transfer pricing controversy management tool of the future? – **Michelle Markham**

The legislative origin of present entitlement in Australia – Alex Evans

Bartlett, Andrew 'Carbon pricing: a legislative history' *The Drum Unleashed* 8 November 2011 <http://www.abc.net.au/unleashed/3652842.html>

Burch, Micah & Nottage, Luke R 'Novel treaty-based approaches to resolving international investment and tax disputes in the Asia-Pacific Region' Sydney Law School Research Paper No. 11/66 <http://ssrn.com/abstract=1938758>

'Climate change science 'Top ten' sources to build your personal knowledge'
http://www.acelg.org.au/upload/program1/1317187406_Climate-Change-Science.pdf

D'Ascenzo, Michael 'Taking the profit out of organised crime', Commissioner's speech to the Serious Non-Compliance Conference, 23 June 2011
<http://www.ato.gov.au/corporate/content.aspx?doc=/content/00290609.htm>

D'Ascenzo, Michael 'The Road to Success', Commissioner's speech to the New Zealand Institute of Chartered Accountants Tax Conference at the Auckland Convention Centre 12 November 2011
<http://www.ato.gov.au/corporate/content.aspx?doc=/content/00298391.htm&pc=001/001/001/002/001&mnu=0&mfp=&st=&cy=>

Forman, Jon 'Using refundable tax credits to help low-income taxpayers' University of Melbourne, 16 August 2011 http://tax.law.unimelb.edu.au/files/2011Tax_Welfare_Reform_-_Forman.pdf

Forsyth, Stuart 'ATO's regulation of SMSFs including the compliance program, specific risks and other areas of focus', Keynote address by Assistant Commissioner, Superannuation ICAA National SMSF Conference, Crown Towers Melbourne, Mon 19 and Tues 20 September 2011 <http://www.ato.gov.au/corporate/content.aspx?doc=/content/00294345.htm>

Hinchliffe, Sarah and Teo, Eu-Jin *Taxation law in context*, Melbourne, Oxford University Press, 2011

Hinchliffe, Sarah and Teo, Eu-Jin 'Taxing times' (2010) 84(2) *Law Institute Journal* 46-49

Konza, Mark 'A world without audits', Speech by Deputy Commissioner, Large Business and International Thompson Reuters Annual User Conference, Sheraton on the Park, Sydney, Mon 17 October 2011
<http://www.ato.gov.au/corporate/content.aspx?doc=/content/00296994.htm>

KPMG *Managing the commercial implications of a price on carbon*, Southbank, Vic, 2011
<http://www.kpmg.com/AU/en/IssuesAndInsights/ArticlesPublications/Climate-Change-Carbon-Price/Documents/managing-the-commercial-implications-of-a-price-on-carbon-v2.pdf>

Lyster, Rosemary 'Explainer: Australia's carbon price mechanism in six dot points' *The Conversation* 10 November 2011 <http://theconversation.edu.au/explainer-australias-carbon-price-mechanism-in-six-dot-points-4230>

Passant, John 'Here's a novel reform idea - tax the rich' *The Conversation* 3 November 2011
<http://theconversation.edu.au/heres-a-novel-reform-idea-tax-the-rich-4118>

Passant, John 'Lessons from the recent resource rent tax experience in Australia' (2011) 10 (2) *Canberra Law Review* 159
http://www.canberra.edu.au/faculties/law/attachments/pdf/canberra-law-review-2011-vol.-10-2/Passant-John-Lessons-from-the-Recent-Resource-Rent-Tax-Experience-in-Australia-2011_-10_2_-Canberra-Law-Rev.pdf

(2011) 44 *Taxation Today* (September 2011)

The Penny and Hooper Supreme Court Judgment - A win for horizontal equity – James Coleman

The Problem with “Black Hole” and Feasibility Expenditure: Some Suggestions for Reform - Peggy Lui and **Craig Elliffe**

Livestock Valuation - Changes to the herd scheme election process – Tony Marshall

The Commissioner's Role as a Preferential Creditor - The meaning and scope of "accounts receivable" – Michael Langdon and John Peterson

(2011) 45 *Taxation Today* (October 2011)

Residential Care Subsidy Eligibility - Be wary of accelerating your gifting – Chris Guillemot, The Problem with "Black Hole" and Feasibility Expenditure: Some Suggestions for Reform – Peggy Lui and **Craig Elliffe**

Share Trading 21st Century Style Can Be a Business – Gary Fitton

Inland Revenue's Secrecy Obligations: The New General Exception – Ogy Kabzamalov

Vann, Richard "The UN Model and agents: 'wholly or almost wholly'" *Sydney Law School Research Paper* No. 11/62, http://papers.ssrn.com/sol3/papers.cfm?abstract_id=1935712

Overseas

Asia-Pacific Tax Bulletin Number 5 - 2011

Tax Strategies for Investing and Structuring into Asia-Pacific – Use of Hong Kong and Singapore as Regional Holding Companies - Chris J Finnerty, Christian Pellone, Nico Derksen and Sandie Wun

China - Structuring an Overseas Investment – What Do We Need To Know? Houlu Yang

Taiwan - Thin Capitalization Rules - Elaine Hsieh and Eric Chen

Australia - Taxation Aspects of Mergers and Acquisitions - David Linke, James Momsen and Kenny Mui

China - Taxation Aspects of Mergers and Acquisitions - Jiang Bian

Indonesia - Taxation Aspects of Mergers and Acquisitions - Cindy Sukiman

New Zealand - Taxation Aspects of Mergers and Acquisitions - Stephen Conder

Singapore - Taxation Aspects of Mergers and Acquisitions - Edmund Leow and Allen Tan

South Korea - Taxation Aspects of Mergers and Acquisitions - Soo-Jeong Ahn, John

Jangwoon Kwak and Jin Soo Soh

Thailand - Taxation Aspects of Mergers and Acquisitions - Paul Stitt

Reports on the following: Australia, Bangladesh, China, Fiji, India/Singapore, Indonesia, Malaysia, Nepal, New Zealand, Philippines, Singapore, Vietnam

European Taxation Number 11 - 2011

Editorial - Eric Robert

France/European Union - The Substance Requirement and the Future of Domestic Anti-Abuse Rules within the Internal Market - Eric Robert and Driss Tof

European Union - A Comprehensive Analysis of Proposals To Amend the Interest and Royalties Directive – Part 2 - Sandra Martinho Fernandes, Roberto Bernales, Suat Goeydeniz, Bob Michel, Oana Popa and Emanuela Santoro

Tax Treaty Classification of Netherlands-Source Income from Lucrative Interests (Carried Interest) - Frank. PG Pötgens

EU Update

Commission - Laura Pakarinen

Court of Justice - Laura Pakarinen

Must the Residence State Allow a Deduction for Foreign-Source Losses in the European Union? Marjaana Helminen

Foreign Trusts: New French Legislation Enacted - Agnès de l'Estoile Campi and Pierre Dedieu

Are the UK Thin Capitalization Rules Compliant with EU Law? – An Update in the Light of Recent ECJ Decisions - Fraser Dickinson

Hinchliffe, Sarah "Taxation implications for foreign employees in Hong Kong" (2010) 3 *Hong Kong Lawyer* 24-30

International VAT Monitor Number 6 - 2011

Closing a VAT Gap at the EU Border? Michael van de Leur

The Future of the European VAT System - Beate Wohlfahrt

South African VAT and Non-Resident Businesses - Marlene Botes

The Hidden Features of EU Invoicing Directive 2010/45 - Isabelle Desmeyere

VAT Treatment of Transactions in the German Construction Sector - Aleksandra Bal

VAT Registration Thresholds in Europe - Fabiola Annacondia and Walter van der Corput

Reports from: Argentina, Barbados, Belgium, the BES Islands/Netherlands, Bosnia and Herzegovina, Brazil, Bulgaria, Canada, Costa Rica, Curaçao, Cyprus, the European Union, Finland, France, Germany, Hungary, Iceland, India, Italy, Korea (Rep.), Latvia, Luxembourg, Macedonia, Mexico, the Netherlands, New Zealand, Norway, Poland, Portugal, Romania, Russia, Singapore, the Slovak Republic, Slovenia, South Africa, Sweden, Switzerland, Trinidad and Tobago, the Turks and Caicos Islands, Ukraine, the United Kingdom and the United States.

Case notes from: Austria, Canada, Finland, India, Italy, Sweden, Switzerland, the United Kingdom and the United States.

Kobetsky, Michael *International taxation of permanent establishments: principles and policy*, Cambridge; New York, Cambridge University Press, 2011

Kofler, Georg; Poiares Maduro, Miguel & Pistone, Pasquale *Human rights and taxation in Europe and the world*, Amsterdam, International Bureau of Fiscal Documentation, 2011

Morris, Caroline & Murphy, Cian *Getting a PhD in law*, Oxford, Hart Publishing, 2011

van Arendonk, Henk; Jansen, Sjaak & van der Paardt, René (eds) *VAT in an EU and international perspective: Essays in honour of Han Kogels*, Amsterdam, International Bureau of Fiscal Documentation, 2011

12 ATTA members in the media

Cullen, Richard

‘Corrected for punctuation -- Hong Kong professors comment on mainland academic freedom’ <http://wikileaks.org/cable/2009/10/09HONGKONG1958.html>

Passant, John

Michael Inman, 'Workers warn the rich will get richer' *The Sunday Canberra Times* 20 November 2011 p 4 <http://www.canberratimes.com.au/news/local/news/general/workers-warn-the-rich-will-get-richer/2363716.aspx>

Warren, Neil

Shanahan, Dennis & Uren, David ‘Greiner hits out at GST penalties for royalty hikes’ *The Australian* 22 November 2011 p 8 <http://www.theaustralian.com.au/national-affairs/greiner-hits-out-at-gst-penalties-for-royalty-hikes/story-fn59niix-1226201821309>

13 Quotable quotes

Cartoon showing two children asking for sweets for Halloween:

First child with a bucket: “We want candies, but only if they were not manufactured by giant tax evading corporations that engage in buying politicians who will condone their corrupt”

Second child also with a bucket: “I didn’t come with him!”

Source: Garrincha, El Nuevo Herald, reprinted in *The Australian* 1 November 2011 p 12

“Beijing: Ever since Ai Weiwei was slammed with a \$2.3 million tax bill, donations have been flying over the wall of the provocative Chinese artist's compound in north-eastern Beijing.

His supporters have folded 100 yuan notes - the equivalent of \$15.20 - into paper airplanes that glided into the compound. Others wrapped the money around pieces of fruit and hurled it over the wall. Or more traditionally Chinese, they stuffed it into red envelopes. Ai is also taking contributions through PayPal.”

Source: Demick, Barbara ‘Ai Weiwei supporters give \$800,000 towards tax bill - on the fly’ *Sydney Morning Herald* 9 November 2011 <http://www.smh.com.au/entertainment/art-and-design/ai-weiwei-supporters-give-800000-towards-tax-bill--on-the-fly-20111108-1n5m1.html>

“The annual drudgery of tax returns is a missed opportunity to engage people with where their tax dollars go. A small thank you note on lodgement would go a long way ...

"Thank you, madam, for completing your annual tax return. Personal income taxes account for about 45 per cent of total federal government revenue and assist us greatly in the work that we do.

Business chips in another 20 per cent through the corporate tax rate and another 15 per cent comes from the GST, so thanks for that too. The rest we get from a bunch of customs duties, excises on fuel, alcohol, tobacco and some other itty bitty taxes too small to mention here.

You might be wondering where it all goes. Rest assured we usually spend every dollar we get (sometimes less, sometimes a bit more).

By far our biggest expense is in welfare payments to individuals and families. Of every dollar we collect in tax this year, we expect to spend about a third on social security and welfare.

About 16 per cent will be spent on health, 8 per cent on education and 6 per cent on defence.

We hope you think that's money well spent. If not, please alert us at the earliest possible election. Many thanks for your time.

Now please do go sit in the sunshine and read a newspaper."

Source: Irvine, Jessica ‘The taxman's little ray of sunshine’ *Sydney Morning Herald News Review* 29-30 October 2011 p 3. <http://www.smh.com.au/opinion/politics/the-taxmans-little-ray-of-sunshine-20111028-1mo87.html>

“Stephen Cartwright, CEO of the NSW Business Chamber, last night described the guidelines as "not about protecting small business and consumers from price hikes, but rather about the government hiding the true impact of the carbon tax from Australians".

He said: "The government is making the carbon tax the Voldemort of taxes. It's the tax whose name you dare not speak for fear of prosecution."

Source: Jacob, Phil and Jones, Gemma 'Carbon warning to shops on costs' *Daily Telegraph* 16 November 2011 pp 1; 7 <http://www.dailytelegraph.com.au/news/national/carbon-warning-to-shops-on-costs/story-e6freuzr-1226196063541>

"And then someone said, "Have you tried *The West Wing*?" Oh baby, that was good. When the addiction was at its height, you annoyed everyone by trying to articulate fast witty sentences while walking and deciding tax policy. No real politician attracted you like Jed Bartlet."

Source: Valentine, James 'Guilty pleasures of the middle-aged addict' *The Australian* 18 November 2011 <http://www.theaustralian.com.au/news/opinion/guilty-pleasures-of-the-middle-aged-addict/story-e6frg71o-1226198191910>

"In what he says was seen as an act of near "heresy" in the anti-tax coal industry, MacKenzie decided to speak out in favour of the tax after meeting international investors in Asia, Europe and North America while on road shows for Gloucester Coal.

"To this day I have not heard one grizzle about the carbon tax," he says. "What I that have heard people grizzle about is the potential for an unstable political environment to harm Australia's standing at a time when circumstances are the very heavily aligned in our favour."

His comments are in contrast with the Australian Coal Association and the Minerals Council of Australia, which warn of damage to their industries as well the as the wider economy unless the carbon tax is scrapped."

Source: Smith, Michael 'Fighting words from levy foes' *Australian Financial Review* 21 November 2011 pp 10-11

ATTA News December 2011

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney
c.fong@unsw.edu.au

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

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1 Presidential column

As I had anticipated, the end of the year is upon us all too soon and ATTA members probably feel like me looking back at things that are not yet completed through lack of time and things completed but that could have been done better with more time. All the same the annual circuit breaker of the Summer holidays and Christmas is welcome and should for the sake of the health of each of us be embraced as an opportunity to regroup, refocus and reflect of what has been achieved. There have been many successes amongst ATTA colleagues in 2011.

Looking back on a productive year brings me to an announcement that I am very pleased to make. We have received and approved a nomination for the award of the ATTA Medal for Dr. Kerrie Sadiq, who has made so many contributions to ATTA over the years. Kerrie started her tax career as a graduate accountant at Ernst & Whinney in Brisbane. After a short time in practice, she joined academia in 1991 at The University of Queensland where she was first appointed as an Associate Lecturer in the School of Commerce. After a 12-month appointment as a Supreme Court Judge's Associate, Kerrie returned to academia full time in 1993, remaining at the University of Queensland for nearly 20 years and working in both their Business School and Law School. From January 2007 to January 2009, Kerrie was the President of ATTA, having organized the annual ATTA Conference in Brisbane in 2007. Prior to that, she served on the ATTA Executive as a Vice-President. Kerrie is the general editor and co-author of Principles of Taxation Law and co-author of Australian Tax Analysis and regularly publishes in her research areas of international tax and tax expenditures. Kerrie holds a B Comm, LL B (Hons), LL M and PhD. Kerrie's PhD on "Interjurisdictional Allocation of Multinational Banking Income: Aligning Taxation Principles with Economic Activity" was awarded in 2003 by Deakin University. Kerrie is an Adjunct Senior Research Fellow in the Department of Business Law and Economics at Monash University and from April 2012, will be a Professor in the School of Accountancy within the QUT Business School, Queensland University of Technology. I know ATTA members join the Executive in congratulating Kerrie on her award.

I have recently had correspondence on the ATTA 2013 conference. The use of teaching facilities for Summer School is again causing logistical difficulties. The University of Auckland is hosting the 2013 conference. The dates are likely to be either 23 - 25 January 2013 or 20 - 22 February 2013. The team at Auckland is conscious that the February dates

would be later than normal but those dates would mean we could use much better facilities (and the weather will be better). If you have strong preferences either way could you please email Peter Vial before Christmas on p.vial@auckland.ac.nz

The commitment by government of \$1 million per annum to an independent Tax Studies Institute for research into and design of the tax and transfer system has prompted consultations and meetings and several ATTA members and I were present at one such on 14th December. I have communicated to the Federal Treasury that my understanding is that ATTA members would like to see an Institute that is independent; sustainable; multi disciplinary; and above all inclusive of the research interests and strengths of all tax researchers amongst our members irrespective of location or home institution.

The ATTA Executive team and I wish all ATTA members a peaceful Christmas time. We look forward to seeing you all at the annual conference in Sydney.

Michael Walpole

2 ATTA Conference 2012 - last update as it is only days away

The 2012 ATTA "Tax change: Convergence or divergence" conference is about a month away. As mentioned up to 80 papers and 6 posters will be delivered/presented over the three days (16 – 18 January 2012).

We are happy to confirm that the Australian Commissioner of Taxation's ATTA address will be delivered by the Second Commissioner Jennie Granger. Jennie is likely to be the Acting Commissioner at this time and has indicated she is keen to attend as many sessions as possible including the teaching session.

We also have speakers from Austria, Australia, Hong Kong, Netherlands, New Zealand, Singapore, South Africa, Spain, Sweden, the UK and the US. Members can also keep up to date about developments through the website at <http://sydney.edu.au/law/parsons/ATTA/index.shtml>

2.1 Registration on-line

On-line registration is available at: <http://sydney.edu.au/law/parsons/ATTA/registration.shtml>. The Registration fees is \$A530 incl GST. For Accompanying Persons fees for the social events are:

- O Welcome reception: \$A45
- O Dinner: \$A125
- O Farewell and tennis: \$A20

Further details of these social events can be found on the conference website at: http://sydney.edu.au/law/parsons/ATTA/conference_program.shtml

2.2 Papers due now

Just a friendly reminder, full written conference papers (PhD, teaching and academic) must be submitted to Micah Burch (email: micah.burch@sydney.edu.au) as soon as possible to allow up loading to the conference website.

Dale Nouwens, our events coordinator, will be sending the pass word to access the papers to all attendees shortly.

The papers can be found at: http://sydney.edu.au/law/parsons/ATTA/conference_papers.shtml

2.3 Transport to the conference dinner - Mobility concerns

As the transport to the conference dinner involves transfers from bus to water taxi we need to know of persons who may have an concerns with moving from vehicle to boat. Please let Dale Nouwens know at: dale.nouwens@sydney.edu.au so alternative arrangements can be explored.

2.4 Conference Venue

All theatre spaces allocated to this conference are located on level one of the New Law Building Annex. The building is located between the Fisher Library and the Eastern Avenue Auditorium on Eastern Avenue. For directions and a map, please click <http://sydney.edu.au/law/about/campus.shtml>

2.5 Getting to the conference

By public transport: the University is a short taxi ride from the city or a ten minute walk from Redfern station. The University is accessible by multiple bus routes. Please click here for information <http://sydney.edu.au/law/about/campus.shtml>

By car: short term casual parking is available underneath the New Law Building, accessible via Barff Rd (from City Rd or University Ave). Pay and Display ticket machines are located in the car park, and parking is \$24 per day. For your convenience, Pay and Display machines accept both credit and EFTPOS cards and gold coins.

2.6 Conference Sponsors

Our Conference sponsors are:

Gold: IBFD

Silver: Thomson Reuters

Bronze: Association of Taxation and Management Accountants (ATMA)
BNA International
CCH Australia Publishing
LexisNexis
The Institute of Chartered Accountants in Australia (ICAA)
Institute of Public Accountants (IPA)
The Tax Institute (TTI)

Conference dinner: CCH Australia Publishing

Welcome Function: CPA Australia

Coffee Lounge: IFA Australia

Insert: The Federation Press

Prizes: Association of Taxation and Management Accountants (ATMA) and Gustax Consulting Pty Ltd (Just Tax Consulting)

We would like to again thank all our sponsors for their support.

2.7 Further information

For inquiries regarding the academic programme, please contact Micah Burch (email: micah.burch@sydney.edu.au ; Ph: +61 2 9351 0462).

For inquiries regarding the teaching programme, please contact Celeste Black (email: celeste.black@sydney.edu.au ; Ph: +61 2 9351 0278).

For inquiries concerning conference administration please contact: Dale Nouwens (email: dale.nouwens@sydney.edu.au; telephone: +61 2 9351 0238 fax: +61 2 9351 0200).

Hope to see you all safe, well and rested in Sydney in January for ATTA 2012

Michael Dirkis

3 Arrivals, departures and honours

Congratulations to **Michael Blissenden** on his promotion to Associate Professor at the University of Western Sydney.

Tony Anamourlis has taken time out from academia and back into tax practice and working as special tax counsel with Madisons Lawyers, a Melbourne law firm and consulting to CCH limited in writing and updating the Federal Tax Reporter where and when required. He is also consulting to a ASX listed company in Melbourne where he is reviewing the group 's global transfer pricing structure.

Peter Vial has been appointed as Associate Professor in the Commercial Law Department of the University of Auckland's Business School. Peter, who has worked for the last 12 years at PricewaterhouseCoopers in Auckland, took up the role in early October. He is teaching tax at both undergraduate and postgraduate levels (on the University's Master of Taxation Studies). Peter's key areas of interest in terms of research are tax policy settings / tax base and corporate tax.

Brett Freudenberg has been promoted to Associate Professor at Griffith University on the basis of outstanding achievement in teaching, together with a substantial contribution to research and service.

Associate Professor **Kerrie Sadiq** presently a member of the commercial law group at the TC Beirne School of Law, The University of Queensland and a Fellow of the Taxation Law and Policy Research Institute, Monash University, will be a Professor in the School of Accountancy within the QUT Business School, Queensland University of Technology from April 2012.

4 New Zealand developments

The recent election has resulted in no change to the revenue portfolio, with United Future leader Peter Dunne retaining the position. Prior to the election Peter Dunne reported on the compliance focus of the IRD for the year ended 30 June 2011. Of particular note are:

- Debt compliance, with a rate of return of 9.5:1 (that is, for each dollar invested in debt compliance, \$9.50 is collected). For the hidden economy, the rate of return was 5.8:1; and 7.5:1 for property compliance.
- Discrepancies raised amounted to \$137.8 million, where the target was \$83 million.

The NZ-Hong Kong DTA came into force in November 2011 (it was signed in December 2010). Hong Kong is New Zealand's sixth largest source of foreign investment and New Zealand's 12th largest export market. New withholding rates for dividends, interest and royalties will apply from 1 April 2012. More information is available from the media release accompanying the announcement (available at www.ird.govt.nz).

Lisa Marriott

5 Call for Papers

The 3rd Queensland Tax Researchers' Symposium Advance Notice

James Cook University will host the third Queensland Tax Researchers' Symposium on Friday, 29 June 2012. This symposium brings together tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from the following universities: University of Queensland, University of Southern Queensland, Queensland University of Technology, Central Queensland University, Bond University, Griffith University and James Cook University. This symposium builds on the success of this annual symposium which has been held in 2010 and 2011. The Keynote Speaker is Professor Michael Dirkis who will talk about what occurs behind the scenes with tax reform.

The 2012 Symposium will be held the Hilton on the esplanade in Cairns. Registration is open to academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by **27 April 2012** (500 words). Authors will be notified of their abstracts acceptance by 11 May 2012.

Registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. While registration is free numbers are limited and attendees will need to register by Friday **11 May 2012**. Note it is possible for tax academics to attend without presenting a paper. Note there are limited rooms available at the Hilton at a reduced price of \$135 – which are on a first in basis. Please mention the Tax Symposium when booking. General enquiries about the symposium (including paper submissions and registration) should be directed to:

Associate Professor Justin Dabner
Law School, James Cook University
Email: justin.dabner@jcu.edu.au
Ph: 0412 283 702

Supporting Sponsors:
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Journal of Chinese Tax and Policy

The University of Sydney Business School is pleased to announce the establishment of the Journal of Chinese Tax Policy. The establishment of this Journal arises out of the increasing need for a Journal in the English language that focuses on taxation in China.

The importance of China on the global economic stage cannot be ignored, and its unique legal and tax systems are of great interest to international scholars and business people alike. China's tax system is acquiring western features while remaining entrenched in its rich cultural and historical roots. This makes for interesting study, analysis and comparison as its laws are becoming more accessible. The Journal of Chinese Tax and Policy will focus on the policy, administrative and compliance aspects of the Chinese tax system. It also welcomes comparative studies between China and other countries.

The Journal is an internationally peer reviewed scholarly publication. Articles should be 3,000 to 12,000 words in length.

《中国税收与政策》

诚邀您的参与

悉尼大学商学院诚挚地向您推介The Journal of Chinese Tax and

Policy, 《中国税收与政策》。本刊是第一本专业研究中国税收与政策的英文学术刊物，填补了这方面的空白。

中国在全球经济舞台上的重要性不容忽视，其独特的法律和税收制度吸引着广大国际学者和企业界人士。中国的税收制度在其原有的丰富的文化和历史根基上借鉴了西方发达国家税收和税法的优点。随着其法律和学术论著的翻译推介，西方学者能够更多地参与研究。《中国税收与政策》关注与中国税收的政策、法规、征管和奉行各方面的研究，同时也希望从比较研究中参考它国的税收经验。

本刊按国际研究类刊物惯例，文章采用双盲审。建议文章长度：英文3000到12000单词。Editors 主编

Eva Huang, Lecturer, Discipline of Business Law, The University of Sydney Business School
Antony Ting, Senior Lecturer, Discipline of Business Law, The University of Sydney Business School

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Professor Rick Krever, Professor of Taxation, Monash University and Director, Monash University Taxation Law and Policy Research Institute

Associate Professor Bihn Tram-Nam, Atax, University of New South Wales

Professor Andrew Terry, Professor of Business Regulation, Chair of Discipline, Discipline of Business Law, The University of Sydney Business School

The *International Conference of Chinese Tax and Policy* is the annual conference of the *Journal of Chinese Tax and Policy*. The Inaugural Conference will be held at Sun Yat-Sen University over 23-25 November 2012. It will be co-hosted by The University of Sydney Business School <http://sydney.edu.au/business>, the *Journal of Chinese Tax and Policy* <http://sydney.edu.au/business/research/journals/jctp>, the Taxation Law and Policy Research Institute of Monash University <http://www.buseco.monash.edu.au>, the School of Law of Sun Yat-Sen University <http://law.sysu.edu.cn/>, Lingnan (University) College, Sun Yat-Sen University <http://www.lingnan.net/>, and the Department of Public Economics Xiamen University <http://czx.xmu.edu.cn/user/index.asp>.

The theme of the conference will be “Tax Policy in China: A multilateral dialogue – Modernizing China’s Tax Laws for a Diverse Economy”. There are researchers studying the tax policies from the disciplines of law and public finance; there are tax practitioners who are lawyers or accountants; and taxes affect both the public and private sector. This conference is a multilateral dialogue between economists and lawyers; between researchers in government think tanks and academics; and between practitioners and researchers.

The Conference Organizers welcome any paper dealing with the Conference theme and/or its implications. Papers by new academics are welcome.

All papers accepted for the conference may be selected for publication in the *Journal of Chinese Tax and Policy*.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in both English and Chinese.
- Please indicate that you cannot organize translation when submitting the abstract.

KEY DATES

April 25, 2012	Final date for submission of Abstracts. Acceptance will be notified by the middle of June, 2012.
August 15, 2012	Final date for submission of written conference papers if you cannot organize translation.
September 10, 2012	Final date for submission of written conference papers if you would like assistance with the translated document.
October 30, 2012	Final date for submission of written conference paper for inclusion in full conference papers made available to conference attendees.
October 30, 2012	Final date for registration.
November 15, 2012	Final date for submission of power point presentations for conference speakers. Please submit presentations to

6 Vacancies

Ernst Mach Worldwide grant

The Institute for Austrian and International Tax Law wants to inform you about the Ernst Mach Worldwide grant which is awarded by the Austrian agency for international mobility and cooperation in education, science and research (OeAD-GmbH) and the Centre for International Cooperation & Mobility (ICM) on behalf of and financed by the Austrian Federal Ministry of Science and Research (BMWF).

The Ernst Mach grant enables young graduates (maximum age: 35 years (born on or after Oct. 1st, 1976)) 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.
(direct link: <http://www2.wu-wien.ac.at/taxlaw/index.php?module=ContentExpress&file=index&func=display&ceid=388&meid=100>)

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 2012 as the closing date for applications is 1st of March 2012 (for research periods within the academic year 2012/13)

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 (if possible: a brief research outline)

*) applications are possible for periods within the academic year 2012/13 (i.e. between October 1, 2012, and September 30, 2013)

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

Institute for Austrian and International Tax Law special Scholarship for a full time course of LLM program in International Tax Law

10 December 2011

Dear Colleagues,

Today the Institute for Austrian and International Tax Law wants to inform you about a special Scholarship for a full time course of our LL.M. program in International Tax Law:

The Foundation for International Taxation (FIT), a not-for-profit educational charitable foundation registered in India to promote the knowledge and practice of international taxation offers again a full-time scholarship for the academic year 2012/2013 which represents approx. Euro 12.000,-

According to the rules established by the organization, the scholarship is open to all Indians without any discrimination and will be based purely on merit and the ability to handle successfully the high standards and intensive pressure of the one-year Masters programme in Vienna. Every graduate in the field of economics, social science and laws, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M. program in International Tax Law to the applicant who evidences best academic accomplishment. Additional skills will be taken into account, as well.

Applications may be sent by email to Uma Sathnur (Executive Secretary), Foundation for International Taxation (email: internationaltax.foundation@gmail.com) marked "FIT Scholarship 2012". The application should provide Uma with sufficient (but brief) details covering academic qualifications and professional experience. In addition, the applicant is required to provide a one-page write-up giving personal reasons that would assist us in this selection. The application should reach Ms Sathnur as soon as possible but not later than December 31, 2011.

Moreover, we are happy to invite you again to an online presentation about our LL.M. program in International Tax Law which will be held on Friday January 20, 2012, at 14:00 to 15:00 Vienna time (CET), in English.

The LL.M. Program in International Tax Law offers a unique, specialized qualification for postgraduates from Austria and abroad. The academic title „Master of Laws“, or LL.M., is conferred on all graduates in accordance with the Austrian University Study Act.

You may join our presentation from behind your own PC/notebook. Some technical information is available at <http://www.international-tax-law.at> . You are invited to inform yourselves and we will be glad to answer your questions which you can ask via internet in frame of this presentation.

General information about the LL.M. programme at:
Mag. Barbara Ender-Rochowansky
Akademie der Wirtschaftstreuhand GmbH
Tel.: +043 (0)1-815 08 50-15; b.ender@wt-akademie.at
<http://www.international-tax-law.at>

Kind regards,
Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck

The Oxford University Centre for Business Taxation Studentship Competition 2012

The Centre for Business Taxation is offering up to three studentships for study towards a DPhil at the University of Oxford, commencing in 2012. These studentships are available to students undertaking research related to business taxation, broadly defined, and may be based in any relevant discipline including economics, law, management, or political science.

The level of Studentship offered may vary, but the maximum award would cover University and College fees, as well as a maintenance grant equivalent to the level provided to ESRC studentships linked to research grants, which is currently £13,590 per annum (subject to confirmation).

Application procedure

- a) Candidates should complete an application form, available to download here, and return it to the Centre Manager by the closing date, 20 January 2012.
- b) All candidates must apply separately for a place on a relevant DPhil programme at the University of Oxford. Candidates should check carefully the closing date for their particular programme.

Informal enquiries can be made to the Centre Director, Professor Michael Devereux.

Please note that applicants must still submit a DPhil application to their desired University department in order to be considered for the doctoral programme via the normal admissions process. The doctoral programme pages of the School website provide additional information about how to apply to the University. Applicants should note that the deadline for applying to the DPhil programme is before the deadline for this studentship. Applicants who wish to be considered for this award need to state their interest in the 'Scholarships' section of the degree application form as well as sending in the Centre's specific application form. Please note that these applications must be submitted by the deadline set out by the Department to which you are applying.

160 Ph.D. Grants to Be Awarded for Academic Year 2012-13

The EUI offers one of the world's largest and most distinguished graduate programmes in Social Sciences

Dear All,

The European University is offering 160 Grants for a Ph.D. and we are asking for your help to extend the information about this opportunity.

The 160 Grants will be awarded in the fields of: Economics, History & Civilization, Law and Political & Social Sciences.

The Deadline for application is 31 January 2012.

The European University Institute (EUI) currently hosts about 550 doctoral students from over 50 countries and selected among the finest universities in Europe and beyond.

The EUI's efficient mix of coursework, seminars and regular student supervision enables 80% of our candidates to complete their degrees – most in less than four years. Depending on the discipline, between 50% and 80% of our graduates find positions in academia. Others find excellent opportunities in European institutions and International organizations such as the World Bank, the International Monetary Fund as well as in both public and private sectors in many countries.

The application procedure is available on our website

<http://www.eui.eu/ServicesAndAdmin/AcademicService/DoctoralProgramme/HowToApply.aspx>

Further information online

<http://www.eui.eu/ServicesAndAdmin/AcademicService/News/2011/10-28-160PhDgrants2012-2013.aspx>

We would be most grateful if you could inform anyone that could be interested in applying for one of our Doctoral Programmes.

Thanking you in advance for your precious help,
Best regards,
EUI Communications Service
Email: eui.pr@eui.eu Tel : +39 055 4685428

7 PhD-Program: DIBT / Doctoral Program in International Business Taxation

Dear Colleagues,

We are extremely happy to announce that the WU has successfully started a “Doctoral Program in International Business Taxation” (DIBT) and is going into its 2nd year. This PhD program is a 3-year-program, offered in English only and it is open to outstanding students from all over the world who are interested in an excellent doctoral education preparing them for doing research in international business taxation. The Doctoral Program provides high-quality interdisciplinary training for graduates in the field of international taxation including and combining the disciplines of public finance, international tax law and cross border tax management. Although students will write their doctoral thesis in their own discipline (law, business, public finance, economic psychology,...) they will be exposed to intensive interdisciplinary discussions during their stay in Vienna. From opening traditional tax training to other disciplines like economic psychology, history, political science, ethics, legal philosophy as well as organizational behavior and decision making (always in the context of taxation) a broadening of horizons and a more comprehensive approach to research questions is expected. Best possible standards in both research and teaching are guaranteed by a faculty of renowned scholars, who have published in the most prominent journals of their respective research fields and have proven willingness and ability to do interdisciplinary research. The most distinguished professors in tax law, business administration and public finance are either on the faculty of this program or have agreed to teach courses, give workshops or to discuss research ideas and preliminary research results with the PhD students in Vienna. Students will be integrated in the research activities of the WU institutes dealing with taxation issues.

During the first year students will be required to attend comprehensive coursework at the most to provide the basic knowledge necessary for interdisciplinary working. The second and the third year will be dedicated to seminars in related fields, a research stay abroad, additional optional workshops, and especially to research on the thesis. Throughout the three years, a research seminar will accompany the students.

We will admit a very limited number of students every year. For them the tuition will be completely waived. For a certain number of students we will be even able to provide funding for the three years stays at WU in Vienna!

Enclosed is a poster and info-sheet about the program. Please help us spread the news at your university as you may have contact with promising students. We would kindly ask that you forward the info-sheet to them. Applications will be accepted from November 1, 2011 to February 15, 2012 for the upcoming academic year 2012/13.

Please find more information at www.wu.ac.at/dibt

Many thanks and kind regards,
Eva Eberhartinger / Michael Lang / Martin Zagler

8 Tax, accounting, economics and law related meetings

Local

The inaugural **Atax International Summer School** will take place this summer. On offer will be intensive face-to-face offerings of the following four post-graduate courses:

ATAX0304/0404 Asia Pacific Tax Regimes (covering Hong Kong, Singapore and New Zealand)

ATAX0326/0426 Tax and Investment Regulation in China

ATAX0335/0435 Specific tax Jurisdictions North America (covering taxation in the USA)

ATAX0337/0437 Double Tax Agreements

These will be presented in Sydney in January. All courses will include 4 days of intensive teaching by leading experts in the area. Course materials will be sent out in November for students to commence the required pre-intensive self study. Assessment will involve the submission of short progressive assignments before the intensive teaching period and a final take home exam to be completed over a week at the end of January.

Intensive teaching days are organised to avoid overlaps and allow students the opportunity to study more than one course, if desired. The combination of studying two of these international tax courses simultaneously should provide excellent learning synergies. Each course counts as 6 credit points towards the completion of appropriate Atax postgraduate programs. The courses may also be studied on a non-award basis for professional CPD purposes. Summer Semester enrolment opens for continuing students on Monday 10 October 2011. Enrol via myUNSW.

<http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/newsandevents/newsarchive/2011/Pages/ataxinternationalsummerschool.aspx>

The 24th Annual Conference of the Australasian Tax Teachers Association Conference 2012, hosted by the University of Sydney Law School, will be held at the University of Sydney Law School over 16-18 January 2012. The Conference theme will be "Tax change: Convergence or divergence". www.sydney.edu.au/law/parsons/ATTA/index.shtml

UNSW Australian School of Business **10th Annual Tax Administration Conference**, Tax Administration: Risky Business. Atax is pleased to announce that it will host the 10th International Conference on Tax Administration on 2 & 3 April 2012 at the Tattersalls Club, Hyde Park, Sydney. This biennial conference brings together tax administrators, academic researchers and practitioners from around the globe to share expertise and to extend understanding of emerging trends and challenges in tax administration. The theme for this event is Tax Administration: Risky Business. Registration will open early 2012. Monday, April 2, 2012 8:30 AM - Tuesday, April 3, 2012 5:00 PM; Admission Price: \$795.00; Additional Price Information Standard delegate registration fee \$795. Full time student registration fee \$645. Additional cost for a dinner guest \$150. Tattersalls Club Sydney, 181 Elizabeth Street., Sydney, NSW, 2000, Australia
http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/ATAX_Tax_Administration_Conference_2012.pdf

UNSW Australian School of Business **24th Annual GST Conference - GST Workshop for GST Professionals**. Full details will be available in December. Registration opens January

2012. Please email Christine Brooks (christine.brooks@unsw.edu.au) for further information. Wednesday, April 11, 2012 5:30 PM - Friday, April 13, 2012 4:30 PM; Admission Price: \$1,575.00; Outrigger Little Hastings Street Resort & Spa, Little Hastings Street,, Noosa Heads, Queensland, 4567. For further information or to register your interest in attending please contact Christine Brooks christine.brooks@unsw.edu.au

* Full conference program and registration available on 23 January 2012 at www.asb.unsw.edu.au/tbl

* Early bird registration \$1375 incl GST, 23 January - 11 February 2012

* Standard registration \$1575 incl GST, 12 February - 2 April 2012

Tax Institute <http://www.taxinstitute.com.au> lists many of the TI 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> Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 733 842 or by email,

nationaleducation@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Danielle Marriott, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 daniellemarriott@taxinstitute.com.au

Overseas

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

Canadian Tax Foundation <http://www.ctf.ca/ctfweb/en>

The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference – Halifax, Nova Scotia, September 28th and 29th, 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to beautiful Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. Proposals are limited to 250 words. All proposals must include a title, a brief description, and a short professional CV that includes full contact details for the presenter(s). Submissions are due before January 15, 2012. Submissions after that date will be considered only if space remains available. No funding is available to assist with travel or accommodation expenses. Please send your submissions to:

The Interdisciplinary Committee on Taxation Studies at Dalhousie c/o Kim Brooks, Dean 6061 University Avenue, Halifax, NS, B3H 3J7 Or via e-mail at LawDean@dal.ca

A Comparative Analysis of General Anti Avoidance Provisions, QEII Centre, London, 10 February 2011. The Aaronson report on a proposed GAAR for the UK, published in November 2011, has attracted considerable interest. Designed as a targeted anti abuse rule rather than a broad spectrum anti-avoidance rule, it aims to escape some of the problems experienced with GAARs in other jurisdictions. Novel features for the UK, such as a proposed Advisory Panel, bear some similarities to institutions elsewhere but differ in other respects. As a contribution to the on-going debate, the Oxford University Centre for Business Taxation (OUCBT) is holding a conference on 10th February 2012 at which Graham Aaronson, members of his Advisory Panel and other UK experts will discuss these issues with leading authorities on the GAARs of other jurisdictions.

Panellists and speakers are expected to include:

From the UK: Graham Aaronson QC, Philip Baker QC, John Bartlett (BP plc), Chris Davidson (HMRC), Professor Judith Freedman, Malcolm Gammie QC, Sir Launcelot Henderson, the Rt Hon Lord Hoffmann, Howard Nolan, Professor John Tiley QC (Hon)

From Australia: Professor Ann O'Connell (Melbourne Law School), Hon Justice Tony Pagone (a member of the Australian GAAR Panel) and Professor Graeme Cooper University of Sydney).

From Canada: Professor David Duff (UBC)

From New Zealand: Professor Craig Elliffe (University of Auckland)

From South Africa: Ed Liptak (Consultant, South African Revenue Service)

OUCBT is grateful to the Oxford Melbourne Law School Research Partnership funded by Mr Allan Myers AO QC for financial assistance with this conference.

<http://www.sbs.ox.ac.uk/centres/tax/conferences/Pages/GAARConference.aspx>

For enquiries: Professor Ann O'Connell a.o'connell@unimelb.edu.au

Taxation Law Research Programme (TLRP) Asian Institute of International Financial Law www.AIIFL.com Faculty of Law, University of Hong Kong in conjunction with WU (Vienna University of Economics and Business) Third TLRP International Conference **The European Union And Greater China: Understanding The Fundamentals Of The New Taxation Relationship**, Saturday, 25 February 2012, 9:00 am – 4:00 pm; Council Chamber, 8/F Meng Wah Complex, The University of Hong Kong

Conference Overview

The European Union (EU) and Greater China - Mainland China, Hong Kong, Taiwan and Macau - (GC) comprise two of the key super-jurisdictions within the 'new' system of world trade which has evolved since 1989 (and since the commencement of China's 'open-door' policy around 1978).

The Taxation Relationship between the EU and GC is of rapidly growing importance. The International Tax dimensions of this relationship extend with each passing year.

Increasingly, the Municipal Tax aspects are of great interest, also, as EU investment within GC drives ahead. Moreover, as we look forward, it seems guaranteed that GC investment within the EU is set to lift significantly and continuously over coming decades.

This Conference will offer a comprehensive review of a range of key International Tax and Municipal Tax areas of concern arising out the complex, developing Tax Relationship between the EU and GC.

Conference Speakers

Prof. Dr. Dr. h.c. Michael Lang, Professor, Institute for Austrian and International Tax Law at WU

Prof. MMag. Dr. Josef Schuch, Professor, Institute for Austrian and International Tax Law at WU

MMag. Oliver-Christoph Günther, LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Meliha Hasanovic, Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Markus Seiler, LL.M. (WU), Research and Teaching Associate, Institute for Austrian and International Tax Law at WU

Mag. Karoline Spies, Deloitte-Research Project Associate, Institute for Austrian and International Tax Law at WU

Please visit <http://www.law.hku.hk/aiifl/research/taxation.html> for further details.

Registration for the conference is free. Please email Flora Leung at fkleung@hku.hk to reserve a place

“The Practice of Double Tax Treaties in Case Studies” (January 16 – 21, 2012). The seminar will be a six-day thorough and structured course 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). Direct link:

<http://www2.wu.ac.at/taxlaw/sonstiges/DBAFolder290911.pdf>

We hope this seminar might be interesting for you, as well. As the number of participants is limited, we would recommend to register soon.

The Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), in cooperation with SFB-itc **CCCTB and Third Countries**, January 30 – 31, 2012, Vienna. At this conference, distinguished academics from all over the world will deal with the most important issues, which are raised by the draft directive of the CCCTB in respect of third countries. We have identified nine topics on which papers will have been prepared. They will be introduced to the audience by keynote speakers. Their ideas will be commented briefly by discussants (experts from third countries, tax administrations of the Member states, EU etc). In order to have lively and high level discussions, the number of participants is limited. Therefore we want to encourage you to register soon. Invitation and the application form website www.wu.ac.at/taxlaw

Tax Policy-making Structures Processes and Governance in Tax Policy-making Conference to be held at the Saïd Business School 8th – 9th March 2012

The issue of how tax policy is made has become the subject of keen interest in recent times. In the UK, the Treasury published Tax policy-making: a new approach in June 2010 and launched a consultation process aimed at strengthening its own processes. The Institute for Fiscal Studies also published a report on Tax policy making in the UK and has explored the political economy of tax policy more fully in the Mirrlees Review.

This latest wave of interest builds on work carried out in a number of countries that has sought to improve the quality of the tax policy making process with a view to achieving better policy outcomes.

During the last year, a comparative international study of the tax policy-making process has been carried out under the auspices of the Centre. The study examines four main strands in the policy-making process:

- the functioning of the Executive in relation to the development of tax policy, including the institutional framework within Government through which tax policy is developed
- the influence and role of external institutions, both formal and informal;
- the role of the Legislature in scrutinising tax policy proposals emanating from the Executive and the scope for initiating tax law changes; and
- the process through which taxpayer consent is sought for changes in tax law, including the nature and extent of any consultation with the public or with business on tax policy proposals.

The study seeks to identify examples of “good practice” and to provide a framework within which Governments of both developed and developing countries can benchmark their own structures, processes and governance arrangements.

The Centre will publish the findings and recommendations arising from the study in a Report to be launched at a major international conference on the Structures, processes and governance in tax policy-making. The Conference will be held in Oxford on 8-9 March 2012 and will bring together outstanding speakers from around the world, including representatives of all the main stakeholder groups in the tax policy-making process. The study has provoked great interest in each of the countries where the work has been carried out.

Among the confirmed speakers are: David Gauke, UK Exchequer Secretary, Walter Deffaa, Director-General of TAXUD at the European Commission, Pascal Saint-Amans, the newly appointed Director of the Centre for Tax Policy and Administration at the OECD, Carlo Cottarelli, Director, Fiscal Affairs at the IMF, Andrew Tyrie MP, Chair of the UK Treasury Select Committee. There will be speakers from the UK, the US, Germany, France, New Zealand, Australia, Sweden, Ireland and from all the main stakeholders in the tax policy-making process, including senior government officials and former officials, ministerial advisers, senior parliamentarians, representatives of trade unions, "think-tanks", business groups and individual companies as well as journalists and academics.

The Conference programme is designed to allow the maximum interaction between participants and speakers from different backgrounds and a full discussion of the policy making process in its widest sense. Conference registration and a draft programme will be available shortly. <http://www.sbs.ox.ac.uk/centres/tax/conferences/Pages/Tax%20Policy-making.aspx>

Institute for Fiscal Studies Conferences and seminars

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

2012 International Conference of Chinese Tax and Policy Tax policy in China: a multilateral dialogue. China's taxation system is at a crossroads in many respects. Separate and incompatible consumption taxes on goods and services are to be merged into a single VAT but the design of the combined tax has yet to be finalised. The personal income tax has proven to be ineffective at achieving redistribution goals and excise taxes have been equally ineffective at curbing socially harmful consumption. Reform options to address these and other pressing issues will be considered at a conference on tax policy in China organised by the Taxation Law and Policy Research Institute, the University of Sydney Business School <http://sydney.edu.au/business>, the School of Law of Sun Yat-Sen University <http://law.sysu.edu.cn/>, and the Department of Public Economics, Xiamen University <http://czx.xmu.edu.cn/user/index.asp>. The conference will be held 24-26 November in Xiamen, China. For further details, please contact Eva Huang <eva.huang@sydney.edu.au>

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 2011 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.

Forthcoming ITA Courses

Earn CPE credits

Recent Developments in International Taxation Barbados, 11-13 January 2012

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 Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>

30 September -5 October 2012, **Boston, USA**

Subject 1: Enterprise services

Subject 2: The debt-equity conundrum

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>

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>
International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

(2011) 26(4) *Australian Tax Forum*

Asprey collection launch - **Cynthia Coleman**

Not for profit income tax exemption: Is there a hole in the bucket, dear Henry? Myles McGregor-Lowndes, Matthew Turnour and Elizabeth Turnour

Incentivising Private Health Insurance through the Income Tax Regime: Capitalising on Behavioural Models - Andrew Johnston and **Kerrie Sadiq**

Risk as a Measure in Taxing Financial Arrangements - **Gordon Mackenzie** and **Alfred Tran**

Addressing the Hidden Costs of Automobile Use in China: The Potential Role of Tax - Yan Xu

Tax Policy Simplification: An Evaluation of the Proposal for a Standard Deduction for Work Related Expenses - **Binh Tran-Nam** and **Chris Evans**

McLaren, John; Naylor, Melissa & Toohey Mary *Law of investments*, 3rd ed, Pyrmont, NSW, Lawbook Co, 2011

(2011) 46(5) *Taxation in Australia*

Enhancing investment in Australia – a competitive neutrality? Neil Pereira
An update on tax reforms to the NFP sector - Dianne Sisak
Interpreting tax legislation – International All Sports v FCT - Keith Swan
Trusty transfers without duty – exempted or nil valued - David Babovic
What are the income tax implications of the carbon tax? James Newnham

(2011) 46(6) *Taxation in Australia*

The life and death of an SMSF pension: tax and succession planning - Peter Slegers
Merits review of state tax decisions by a court - Christopher Bevan
Compensation for natural disasters: the tax considerations - **Tom Delany**
Trust resettlements – adrift in Theseus' Ship - Arthur Athanasiou

(2011) 46 *Taxation Today* (November 2011)

Venture Capital – Is the new GST input tax apportionment regime an improvement? - Michael Brunner
Judicial Review at Home and Abroad - examines recent NZ and UK decisions – James Coleman
Use of Money Interest: Fair Deal for Taxpayers? – Part 2 of a two-part article on UOMI - **Peter Vial**
Overseas Superannuation Schemes Revisited: Where to Now? - discusses the tax position of new migrants to NZ with overseas superannuation interests – Tim Chemaly

(2011) 15(2) *Tax Specialist*

Withholding tax on partial assignments of copyright - Chris Peadon
Taxation of foreign pensions - Peter Harper
The deductibility of interest, Forrest's case and hybrid trusts - Bradley L Jones
Complexities of the loss carry-forward provisions - Bernard Kent
Part IVA and international transactions - **Robert Deutsch**

Victoria University of Wellington Legal Research Papers has published a special issue that collects articles by **John Prebble** (VUW) on income tax law from perspectives of analytical jurisprudence. Go <http://hq.ssrn.com/Journals/ViewIssue.cfm?JI=1865415&I=5&V=1&T=CMBO>, with links to download papers that members may find of interest. Downloading may entail registering with SSRN, VUW's publisher, which is free and relatively painless.

Warren, Neil "Designing intergovernmental grants to facilitate policy reform" [2011] UNSWLRS 22 <<http://www.austlii.edu.au/au/journals/UNSWLRS/2011/22.html>>

Overseas

Aaronson, Graham *GAAR study: A study to consider whether a general anti-avoidance rule should be introduced into the UK tax system*, (London, Treasury), 2011 http://www.hm-treasury.gov.uk/d/gaar_final_report_111111.PDF The Advisory Committee included Professor Judith Freedman (Professor Of Taxation Law, Oxford University Law Faculty, and Director of Legal Research, Oxford University Centre For Business Taxation), known by many ATTA members. Other committee members included: John Bartlett (Group Head Of Tax, Bp Plc); Sir Launcelot Henderson (Judge of The Chancery Division of The High Court of Justice); The Rt. Hon Lord Hoffmann (Formerly Lord Of Appeal, Non-Permanent Judge Of The Court Of Final Appeal Of Hong Kong); Howard Nowlan (formerly Tax Partner at Slaughter & May, Part Time Judge of The First-Tier Tribunal (Tax Chamber)); John Tiley

CBE QC (Hon) FBA (Emeritus Professor of the Law of Taxation, Founding Director of the Centre for Tax Law, Cambridge University, Emeritus Leverhulme Fellow)

Asia Pacific Tax Bulletin Number 6 - 2011

Fiscal Federalism – Are There Lessons To Be Learnt for China? Frans Vanistendael

Standards in Tax Reform - Bart Kosters and Victor van Kommer

Australia - Casenote – International Corporate Restructuring Not Subject to General Anti-Avoidance Rules - Michael Butler and Sonia Misajlo

Hong Kong - An Overview of the Tax Treaty Network - Lilian Poon and Shirley Lo

Japan - Key Practical Issues To Eliminate Double Taxation of Business Income - Ryoji Ichitaka

Malaysia - Judicial Systems: Legal Remedies in the Tax System - Anand Raj and Irene Yong

Philippines - Taxation Aspects of Mergers and Acquisitions - Alex Cabrera and Genevieve M. Limbo

Singapore - The Foreign Tax Credit Pooling System - Harvey Koenig and Kah Chuan Ho

Reports on the following: Australia, China, India, Indonesia, Japan, Malaysia, New Zealand, Singapore, South Korea, Vietnam.

Brautigam, Deborah; Fjeldstad, Odd-Helge & Moore, Mick (ed) *Taxation and state-building in developing countries: capacity and consent*, New York, Cambridge University Press, 2008

1. Introduction: taxation and state-building in developing countries - Deborah Bräutigam

2. Between coercion and contract: competing narratives on taxation and governance - Mick Moore

3. Capacity, consent and tax collection in post-communist states - Gerald M. Easter

4. Taxation and coercion in rural China - Thomas P. Bernstein and Xiaobo Lü

5. Mass taxation and state–society relations in East Africa - Odd-Helge Fjeldstad and Ole Therkildsen

6. Contingent capacity: export taxation and state-building in Mauritius - Deborah Bräutigam

7. Tax bargaining and nitrate exports: Chile 1880-1930 - Carmenza Gallo

8. Associational taxation: a pathway into the informal sector? Anuradha Joshi and Joseph Ayee

9. Rethinking institutional capacity and tax regimes: the case of the Sino-foreign salt inspectorate in republican China - Julia Strauss

10. Tax reform and state-building in a globalised world - Odd-Helge Fjeldstad and Mick Moore.

Derivatives & Financial Instruments Number 6 - 2011:

Editorial - Extraterritoriality and the Fundamentals of International Tax Policy - Paul Carman

Italy - Basel III-Compliant Debt Instruments - Francesco Bonichi, Michele Milanese and Emanuela Santoro

Luxembourg - Tax Treatment of Tier 1 Additional Going Concern Capital - Wim Piot and Julien Lamotte

International - The Nordea Case and the VAT Treatment of SWIFT Services - Jochum Zutt and Peter Hewitt

United Kingdom - Explainaway Ltd Decision: Corporate Capital Gains and Derivative Transactions - Christopher Lallemand

India - Vodafone or Idea: Battle for the Taxes - P Raj Kumar Jhabakh

International - How Recent ECJ Referrals May Place Increased Pressure on the VAT Position of Asset Managers - Edwin van Kasteren

Turkey - Capital Markets Regulation on Leveraged Foreign Exchange Transactions: Is the Task Complete? Ali Sanver

United States - Recent Developments Impacting Tax and Accounting - Viva Hammer

Australia - Bank-Originated Securitizations: Australian Taxation Office Publishes Technical Discussion Paper - Anton Joseph

International Tax Dialogue *Global conference tax and inequality* 7-9 December 2011 New Delhi, India, presentations

<http://www.itdweb.org/TaxInequalityConference/Info/Presentations.aspx>

Day 1 - Wednesday, 7 December 2011

Session II - Inequality: main trends and challenges

Carlo Cottarelli – Director, Fiscal Affairs Department, IMF

Ajay Chhibber – UNDP Assistant Administrator and UN Assistant Secretary-General

Session III - Taxes and inequality

Jeffrey Owens – Director, Centre for Tax Policy and Administration, OECD

Anita Kapur – Director General of Income Tax (Administration), Ministry of Finance, India

Ivan Pillay – Deputy Commissioner, Revenue Service, South Africa

Session IV - Income taxes and inequality: regional experiences

Jorge Martinez-Vazquez – Professor of Economics, Georgia State University, US

Juan Pablo Jimenez – Economic Affairs Officer, UN Economic Commission for Latin

America and the Caribbean (ECLAC)

Cyn-Young Park – Assistant Chief Economist, Asian Development Bank (ADB)

Session V.1 - Consumption taxation and inequality

Alberto Barreix – Principal Fiscal Economist, Inter-American Development Bank

Carlos Gerardo Acevedo Florez – President of the Central Bank, El Salvador

Amadou Bâ – Commissioner General, Revenue Authority, Senegal

Session V.2 - Taxation of small business and fairness

Michael Engelschalk – Senior Revenue Policy and Administration Expert, World Bank

Rajit Punhani – Commissioner, Bihar Tax Department, India

Abdellatif Zaghoun – Commissioner General, Ministry of Finance, Morocco

Day 2 – Thursday, 8 December 2011

Session VI. Tax administration, poverty and inequality

Allen Kagina – Commissioner General, Revenue Authority, Uganda

M. C. Joshi – Chairman Central Board of Direct Taxes, Ministry of Finance, India

Session VII.1 Gender, taxation and inequality

Vicky Perry – Head of Tax Policy Division, Fiscal Affairs Department, IMF

David Nguyen-Thanh – Senior Economist, Public Policy of the Governance and Democracy Division, GIZ

Session VII.2 Labour mobility, taxation and equality

Blanca Moreno-Dodson - Lead Economist, World Bank Group

Valerica Epure – Ambassador Extraordinary and Plenipotentiary of Romania to India, Romania

Session VIII.1 Real property tax and inequality

Cristina Arango – Secretary of Urban Planning for Bogota, Colombia

Patrick Kassera – Commissioner, Domestic Revenue Department, Revenue Authority, Tanzania

Luis Porto – Vice-Minister of Economy and Finance, Uruguay

Pascal K. Abinan - Director of Fiscal Administration, Côte d'Ivoire

Session VIII.2 Dealing with low income taxpayers

Kakha Baindurashvili – President of Chamber of Commerce and Industry and Former Minister of Finance, Georgia

James Brumby – Manager, Public Sector Governance Group, World Bank

Celestin Bumbakare – Commissioner for Domestic Taxes, Revenue Authority, Rwanda

Session IX.1 Wealth and inheritance taxes

Christian Valenduc – Senior Advisor, Federal Public Service of Finance, Belgium

Jean-Marc Fenet – Deputy Director General of Public Finance, France

Edwin Visser – Deputy Director General, Tax & Customs Policy and Legislation; and Director for International Tax Policy and Legislation, Ministry of Finance, Netherlands

Session IX.2 A more detailed look at taxes and growth

Christopher Heady – Professor of Economics, University of Kent, UK

Michael Waweru – Commissioner General, Revenue Authority, Kenya

Day 3 – Friday, 9 December 2011

Session X. High net worth individuals, transparency and international cooperation

Mark Konza – Deputy Commissioner, Australian Taxation Office, Australia

K. V. Chowdary – Director General of Income Tax (Investigation) New Delhi, Ministry of Finance, India

Session XI.1 Interaction of tax and aid

Kenneth Matupa – Acting Director Ministry of Finance and Development Planning

Session XI.2 Intergenerational aspects of inequality

Michael Keen – Deputy Director, Fiscal Affairs Department, IMF

Anders Kristoffersson – Director of the Tax Policy Division and Deputy Head, Tax

Ismail Momoniat – Deputy Director-General, Economic Policy, National Treasury, South Africa

International Transfer Pricing Journal Number 6 - 2011

Germany - Fees for Binding Rulings and Advance Pricing Agreements - Axel Eigelshoven and Susanne Tomson

Czech Republic - Supreme Administrative Court Ruling on Transfer Pricing - Marie Konečná and Tomáš Drašar

Mexico - Deductibility of Pro Rata Expenses for Services Included from Abroad - Marta Milewska, Fernando Lorenzo and Fred Barrett

Southern Africa - Deductibility of Pro Rata Expenses for Services Included from Abroad - David Lermer and Steve Pinnock

Comparative survey on the European Commission Proposal for a Council Directive on a Common Consolidated Corporate Tax Base

Austria - Special Issues on Common Consolidated Corporate Tax Base - Sabine Bernegger and Florian Huber

Denmark - Common Consolidated Corporate Tax Base - Jens Wittendorff

Finland - Common Consolidated Corporate Tax Base and Transfer Pricing - Petri Manninen

Hungary - Common Consolidated Corporate Tax Base Proposal of the European Commission - Bálint Gombkötő and Mihály Gódor

Luxembourg - Impact of the European Commission's Common Consolidated Corporate Tax Base Proposals - Wim Piot, Begga Sigurdardottir and Marc Rasch

Portugal - Common Consolidated Corporate Tax Base - Francisco de Sousa da Câmara and Bruno Santiago

Spain - Common Consolidated Corporate Tax Base - Florentino Carreño and Rebeca Rodriguez

Recent developments

Australia - Ruling on Transfer Pricing and Business Restructuring - Anton Joseph

East Africa - Transfer Pricing Update - Fredrick Omondi

The *2011 Klaus Vogel Lecture* of the Vienna LL.M. Program in International Tax Law was dedicated to the topic "Avoiding double taxation: credit versus exemption method - why preferences of civil law and common law countries have changed over time". Dr John F Avery Jones, CBE (Retired Judge of the UK Upper Tribunal /Tax and Chancery Chamber; Former Visiting Professor at the London School of Economics) has given a brilliant Lecture which was commented by Prof Georg Kofler (Institute for Fiscal Law, Tax Law and Tax Policy, Johannes Kepler University Linz).

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This is the direct link to the order information: <http://www.international-tax-law.at/invitations/klaus-vogel-lecture-2011-download/>

10 Quotable quotes

“In the social sciences and humanities one can use the measure of government references made to the work in defining public policy and legislation development, or the number of books sold.

...

It has troubled me why there appears to be such a strong resistance to the assessment of impact and its formal inclusion into measures of research; in Britain, the impact component was relegated to only 20 per cent of the overall measure of research quality.

Could it be that, at some level, the inclusion of an impact parameter challenges the independence and purity of the research? Is it seen as the thin edge of the wedge of greater social accountability of research? Does it reflect the deep-seated culture in academe that payment for research is of an inherently lower quality than pure, undirected research?”

Source: Hill, Rod ‘Assessment of research impact need not be all that difficult’ *The Australian Higher Education* 30 November 2011 p 30

<http://www.theaustralian.com.au/higher-education/opinion/assessment-of-research-impact-need-not-be-all-that-difficult/story-e6frgcko-1226209584246>

“In the eyes of many tax accountants, it is near impossible to get a read on how much the likes of BHP Billiton, Rio Tinto and Xstrata will pay in the tax over the next 10 years.

This is complicated by the fact that Treasury will have had to make a series of assumptions about the price of iron ore and coal, the volume produced and the Australian dollar. There is a large element of guesswork in all of this.

One tax professional said no matter what assumptions were made, it was difficult to see how the big miners would contribute any meaningful MRRT revenue over the next 10 years.

...

The extent to which this tax is a revenue-raising farce will only be known in a few years.”

Source: Knight, Elizabeth ‘Treasury touch-up for toned-down mining tax’ *Sydney Morning Herald Business Day* 26 October 2011 pp 6-7 <http://www.smh.com.au/business/treasury-touchup-for-toned-down-mining-tax-20111025-1mi58.html>

“You hear smokers say all the time that the amount of tax levied on their habit is more than enough to cover the cost to the health system of smoking-related death and disease, and lost productivity through the premature departure of the nicotine-addicted from this mortal coil.

The reality is somewhat different. The cost of smoking to the health system alone is a very hefty \$31.5 billion a year.

Annually, some 15,000 of us go to meet our maker many years before we otherwise would. Think back to early 2010 when then prime minister Kevin Rudd jacked up the price of a packet of smokes by 25 per cent a packet.

Even that whopping increase only raised \$5 billion, which is just one-sixth the annual illness bill from our vulgar little habit.”

Source: Penberthy, David ‘Poisonous big tobacco gets a dose of its own lethal medicine’ *Daily Telegraph* 13 December 2011 p 13
<http://www.dailytelegraph.com.au/news/opinion/poisonous-big-tobacco-gets-a-dose-of-its-own-lethal-medicine/story-e6frezz0-1226220220353>

“These are the Abbott inevitabilities: death and great big new taxes.”

Source: Jeffrey, James ‘Strewth!’ *The Australian* 28 November 2011 p 11

“Since then, the likes of Gina Rinehart, James Packer and John Singleton have joined Rupert Murdoch's benefaction. They, too, have given Bolt the freedom he so values to espouse the views they so value, especially those on poker-machine reforms, the mining super-profits tax ("a meat axe to our mining industry") and the carbon tax ("the most brazen fraud").”

Source: van Tiggelen, John “I don't have many friends and that means I don't have to fear insulting people” *Sydney Morning Herald Good Weekend* 19 November 2011 pp 18-23, 20
<http://www.smh.com.au/business/media-and-marketing/i-dont-have-to-fear-insulting-people--20111121-1nptc.html>
