

## **ATTA News January 2012**

<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**

The success of the 2012 Tax Teachers' Conference leaves me amazed and impressed. Just as colleagues have done in the past, the ATTA members at Sydney University rose to the occasion of hosting our conference and under the leadership of Michael Dirkis covered themselves, the university and ATTA itself in glory. The program was busy and interesting and was perfectly complemented by the architectural environment that the Sydney Law School offers. The technical program was full and stimulating and the conference dinner was unforgettable with what has been a cool rainy Sydney behaving itself for a few hours and putting on a show of the harbour that was splendid. No one will forget the conference opening drinks – how often does one get to toast the start of an academic conference in the midst of sarcophagi from the tombs of Ancient Egypt?

I hope that like me delegates may have found the conference exhausting – but return to teaching and research duties invigorated. Our thanks to Sydney University and all the staff involved as well as those of you who also contributed as sponsors, judges (especially Rebecca Millar and Chris Evans for judging the conference papers – see below), chairpersons etc. Other highlights of the conference included the award of prizes to Dr Lisa Marriott (best paper); Dr Brett Freudenberg (best teaching paper) and Sandra Fernandes (best PhD paper) and the public acknowledgement of Dr Kerrie Sadiq on whose behalf Patron Cynthia Coleman graciously accepted the 2011 ATTA medal. We were also pleased to note that the conference was mentioned in the *Australian Financial Review* which ran a long article on Second Commissioner Jennie Granger's plenary presentation.

With regard to the next annual conference – we note that Auckland are having trouble finding University premises at a convenient time and I ask members to give Auckland our full support whatever date they have to settle on. The Executive has suggested to the organizers that a late January date is likely to attract more Australian delegates.

It is now back to business for us and I wish you all a productive and enjoyable 2012.

Michael Walpole

## **2 Vail ATTA 2012 - bring on ATTA 2013**

With the finalisation of the 2012 Conference, one of the last tasks as convenor is to thank those of you who enabled the conference to happen. I wish to thank:

A. The host Institutions:

- Sydney Law School
- The University of Sydney Business School
- The Ross Parsons Centre of Commercial, Corporate and Taxation Law

B. The following sponsors whose support was invaluable:

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) and The Tax Institute (TTI); Conference dinner: CCH Australia; Welcome function: CPA Australia; Coffee lounge: IFA Australia; Insert: The Federation Press; Prizes: Association of Taxation and Management Accountants (ATMA) & Gustax Consulting Pty Ltd (Just Tax Consulting).

C. The events and support team lead by Dale Nouwens (Sydney Law School). The team consisted of Nancy Carrasco (Tax Program Administrator Ross Parsons Centre), Megan Lee and Chrystal Ji (University of Sydney Business School), Adrian Tam, Cherry Jung, Nikki Chong and Jude Amos (Sydney Law School) and Pam Kam and John Kam (University of Auckland).

D. The Prize Committee of Chris Evans and Rebecca Millar and to congratulate the prize winners:

Best Paper Lisa Marriott (Victoria University of Wellington, NZ)

Best paper upon the subject of tax teaching Brett Freudenberg (Griffith University)

Best paper presented by a postgraduate student: Sandra Fernandes (K.U. Leuven, Belgium)

E. The PhD Roundtable team of Professor Bertil Wiman, Brett Freudenberg, Sue Yong and Keith Kendall

F. The organising committee - Celeste Black and Micah Burch (Sydney Law School) and Brett Bondfield (University of Sydney Business School); and

G. The Plenary speakers:

- Associate Professor Stephen Phua
  - Professor Diane M. Ring
  - Richard J Vann
  - Professor Bertil Wiman
  - Jennie Granger, Second Commissioner of Taxation
  - Professor Gordon Cooper AM
- for their excellent contributions.

H. Finally the members of ATTA who chaired sessions, wrote and presented papers and dutifully attended the sessions.

Many thanks to all, and I now can look forward to no formal role in ATTA 2013 in Auckland.

Michael Dirkis

### **3 Board of Taxation seeking submissions on Tax Studies Institute**

The Board of Taxation is seeking submissions on the design and establishment of a Tax Studies Institute (TSI). This proposal was announced by the Treasurer, Wayne Swan in his closing remarks to the Tax Forum held in October 2011. See [http://www.taxboard.gov.au/content/content.aspx?doc=reviews\\_and\\_consultations/tax\\_studies\\_institute/default.htm&pageid=007](http://www.taxboard.gov.au/content/content.aspx?doc=reviews_and_consultations/tax_studies_institute/default.htm&pageid=007)

The Board of Taxation has been requested by Treasury to provide advice on:  
how to recruit resources for the TSI  
an appropriate governance structure for the TSI, and  
how the structure might be put in place.

Submissions are due by **30 January 2012**.

In addition, submissions can be made individually by ATTA members about the Tax Studies Institute to either or both of:  
Treasury direct (Zema.Rigzin@Treasury.gov.au) or Nicole Mitchell (Nicole.Mitchell@Treasury.gov.au)

### **4 Arrivals, departures and honours**

**Peter Hill** after nearly 15 years as Managing Writer of the tax publications of Thomson Reuters left in December 2011. Peter created the stable of GST publications for Thomson Reuters including the *Australian GST Journal* and the *Australian GST handbook*. Peter plans to devote most of 2012 to completing his PhD studies (tax administration) full-time via the Australian School of Business, University of New South Wales.

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Congratulations to **Mahmoud Abdellatif Khalil** who completed his PhD on the topic of "The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India" from the University of New South Wales Australian School of Taxation & Business Law, in 2011. He graduated on 15 December 2011 and his supervisors were Prof John Taylor and A/Prof Binh Tran-Nam. Currently, Mahmoud is working as a planning expert, Business Development Department, Ministry of Business and Trade, Doha - Qatar. His role is to help the department to set policies and programs for developing a favourable business environment in Qatar which stimulates private investment in general and foreign direct investment in particular. Doing this job requires in depth economic analysis and examination of business law and taxation issues.

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**David Parker** is a Senior Lecturer in Law at Victoria Law School, admitted to practice law and employed at the University for 23 years. He is the Law Coordinator teaching tax law and company law. His research is basically in company law and has contributed to a number of books, mostly on company law.

\*\*\*\*\*

## **5 New Zealand developments**

The 2011 year provided many and varied opportunities for the Inland Revenue Department (IRD) to put their charter into action. Among other claims, the charter specifies that the IRD will be 'responsive to individual, cultural and special needs' and 'will take your particular circumstances into account as far as the law allows'. The IRD developed a reputation for fairness in dealing with taxpayers after the many Christchurch earthquakes, with the recent Nelson/Marlborough floods providing another opportunity to further enhance this reputation. The IRD website now outlines a number of options available to taxpayers who have experienced 'extreme events' that impact on the individual's ability to make tax payments, including early refunds where provisional tax is overpaid, waivers of late filing and late payment penalties for GST and PAYE returns, and the ability to apply for a write-off of outstanding tax due to serious hardship.

Lisa Marriott

## **6 Call for Papers**

### **Social and Management Research Journal (SMRJ) ISSN 1675-7017**

The Social And Management Research Journal is an international refereed journal, jointly published by the Research Management Institute (RMI) and University Publication Centre (UPENA) of Universiti Teknologi MARA, Malaysia. This journal is launched in the hope of stimulating quality research into social and management related areas. Researchers are strongly encouraged to use this publication as a platform for disseminating their research findings to the members of the academia and the community at large.

... The Social And Management Research Journal publishes research papers that address significant issues in the field of social and management which are of relevance to the academia and community at large.

... To provide a balanced presentation of articles, the journal solicits contributions from the field of;

accounting, taxation, business, economics, econometrics, finance, management, language, mathematics, ICT, education, arts and humanities, social science, and interdisciplinary studies

... Research papers should be analytical and may be empirically based (including the use of survey, field study, or case study methods) and theoretically based. Comparative studies of culture and practices among countries in and around the Asian region are strongly encouraged.

... Manuscripts that present viewpoints should address issues of wide interest among social and management scholars in this region.

... All contributions must be in English. Emphasis is placed on direct and clearly understood communication, originality, and scholarly merit.

Submissions may be made in the form of MS Word files submitted by email to the chief editor. Only original papers will be accepted and copyright of published papers will be vested in the publisher.

Manuscripts submitted should be typed with double-spacing and should not exceed 6,000 words. Authors are required to include a cover page indicating the name(s), institutional affiliation (s), address, contact numbers and email of the author(s).

An abstract not exceeding 150 words should be enclosed on a separate sheet, at the beginning of the text. The abstract should provide a statement of the purpose and procedures of the

study, including major conclusions of the research. Immediately after the abstract, provide a maximum of five (5) keywords. These keywords will be used for indexing purposes.

Figures, tables, and references should also be on separate pages at the end of the text. Endnotes should be kept to a minimum. Acknowledgment (if any) of no more than 80 words and references should be complete and placed at the end of the manuscript. Samples of entries are as follows;

Book: Williamson, O. (1993) *The Nature of the Firm*, New York: Oxford Press  
Journal: Zhou, Z.H. (1998) *Chinese Accounting Systems and Practices*, *Accounting, Organisations and Society*, 13(2):207-24.

Manuscript submitted to the journal will be initially screened by the editor, to determine its appropriateness. Those considered inappropriate in totality, will be returned to the sender. Only those manuscripts considered appropriate will follow a double blind refereeing process. They will be passed to an editorial board member for appraisal of their value. Additionally, they will be reviewed by an expert in that discipline.

Please email your manuscripts to:  
Assoc. Prof. Dr. Loo Ern Chen  
Chief Editor  
looernch@bdrmelaka.uitm.edu.my  
looern@yahoo.com

### **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:  
Taxation Institute; Thomson Reuters; Griffith University

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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 Andrew Terry, Professor of Business Regulation, Chair of Discipline, Discipline of Business Law, The University of Sydney Business School

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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

## **7 Vacancies**

### **Federal Court of Australia Associate to the Honourable Justice Richard F Edmonds**

Applications are invited for the position of Associate to the Honourable Justice Richard F. Edmonds of the Federal Court of Australia.

The role of the Associate is to assist the judge in conducting legal research and the preparation of judgments. The Associate also performs a range of court-related duties in Chambers and in-court duties during proceedings.

Appointment is for a period of approximately 12 months commencing in January 2013. The successful applicant should have attained or expect to attain an undergraduate law degree with Honours or equivalent.

The closing date for the receipt of applications is Friday, 16 March 2012.

Applications should be sent to:

Ms Philippa Moore  
Executive Assistant to the Hon. Justice Richard F. Edmonds  
Federal Court of Australia  
Law Courts Building  
Queens Square  
Sydney NSW 2000

Further information about the position may be obtained from the Associate to Justice Edmonds on 02 9230 8446.

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### **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](mailto:eui.pr@eui.eu) Tel : +39 055 4685428

## **8 Tax, accounting, economics and law related meetings**

### **Local**

The **25th Annual Conference of the Australasian Tax Teachers Association Conference 2013**, hosted by the University of Auckland, will be held at the University of Auckland in early 2013. Contact Peter Vial [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz) for further details.

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](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**. Registration opens January 2012. Please email Christine Brooks ([christine.brooks@unsw.edu.au](mailto: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](mailto:christine.brooks@unsw.edu.au)

\* Full conference program and registration available on 23 January 2012 at [www.asb.unsw.edu.au/tbl](http://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

**3rd Queensland Tax Researchers' Symposium**, James Cook University, Friday, 29 June 2012. 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 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. 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 [justin.dabner@jcu.edu.au](mailto:justin.dabner@jcu.edu.au); Ph: 0412 283 702  
Supporting Sponsors: Taxation Institute; Thomson Reuters; Griffith University

**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](mailto: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](mailto: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](mailto: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](mailto: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](mailto:a.o'connell@unimelb.edu.au)

The Institute for Austrian and International Tax Law together with PricewaterhouseCoopers Global Network are going to organize a conference entitled “**Improving VAT and GST – Designing a simple and fraud-proof tax system**“. During the last weeks we already received a lot of applications for the conference. However, there are still seats available. The conference will be held at WU (Vienna University of Economics and Business), Vienna and will start on February 29th, 2012, afternoon. The working sessions of the conference will be on March 1 and 2, all day. For an outline of the conference topic please refer to the below given “save the date” flyer. Please also visit [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) for further information on our conferences, and for the application form. We hope you will find the topic interesting, and we are looking forward to your application.

Kind regards

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

Taxation Law Research Programme (TLRP) Asian Institute of International Financial Law [www.AIIFL.com](http://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](mailto: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](http://www.wu.ac.at/taxlaw)

Email 29 December 2011

Dear Colleagues,

As this year draws to a close and we approach the new year, we are already working on the preparations for a lot of conferences. We would like to herewith give you an overview of what is forthcoming in this area, in 2012:

- Wiener Symposion zum Unternehmenssteuerrecht "Aktuelle Fragen des Unternehmenskaufs" am 9. Jänner 2012 (in German)
- Conference "The Practice of Double Tax Treaties in Case Studies" January 16 – 21, 2012
- Conference "CCCTB and Third Countries" - January 30 and 31, 2012
- Conference "Europe - China Tax Forum" February 21, 2012 - Beijing
- Conference "Policy and Case Studies: EU and International Tax" February, 23 2012, Wuhan (China)
- Third TLRP International Conference - February 25, 2012 - Hongkong
- Conference "Improving VAT and GST – Designing a simple and fraud-proof tax system" – February 29 – March 2, 2012
- Wiener Bilanzrechtstage - 13.-14. April 2012 (in German)
- Conference "Beneficial Ownership" – May 18 – 19, 2012
- Conference „Tax Treaty Case Law around the Globe“, June 14-16, 2012, Tilburg, The Netherlands
- 19. Wiener Symposion zum Internationalen Steuerrecht am 22. Juni 2012 (in German)
- Conference "Tax secrecy and tax transparency – the relevance of confidentiality in tax law" – July 5 -7, 2012 in Rust, Burgenland
- Conference "Good Governance and Tax Compliance" – September 20-21, 2012
- 7th SWI Jahrestagung 2012 – November 15, 2012 (in German)
- Symposion „Reform der Verwaltungsgerichtsbarkeit“, November 16 and 17, 2012 (in German)
- Conference „Recent and Pending Cases at the ECJ on Direct Taxation – 2012“ – November 29 – December 1, 2012

The programme folder of the seminar, Current Developments in European and International Tax Law“ is for download here:

<http://www2.wu.ac.at/taxlaw/sonstiges/PwCWUSeminar201112.pdf>

The topics of the seminar sessions and other events can always be found on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) . Please feel cordially invited to visit our website again regularly in the course of the next year.

Additionally, there will again be a huge number of other technical seminars and conferences. Please see our website for most up-to-date information on them.

We would be happy to meet you at one or another of these conferences and events!

Kind regards and best wishes for the New Year

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

Dear Colleagues,

The Institute for Austrian and International Tax Law at WU organizes, together with leading research institutes, various international conferences in China in the field of taxation. We would like to cordially invite you to participate in these conferences. The conference program and all the registration modalities can be found on our homepage [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw):

- February 21, 2012 in Beijing: “Europe – China Tax Forum”, together with the Peking University (PKU) Fiscal and Economic Law Research Center and the Central University of Finance and Economics (CUFE) School of Taxation and the CUFE International Tax Center.
- February 23, 2012 in Wuhan: „Policy and Case Studies: EU and International Tax Law Perspectives“, together with the Wuhan University Tax Law Center.
- February 25, 2012 in Hong Kong: „The European Union and Greater China: Understanding the Fundamentals of the New Taxation Relationship“, together with the Asian Institute of International Financial Law of the Faculty of Law, University of Hong Kong (HKU) within the framework of the Taxation Law Research Programme (TLRP).

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

### **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>

A three-day **International Greening Education Event** will be held from 10th to 12th of October 2012 in Karlsruhe, Germany. This event will bring together academia, policy makers, representatives of government and international development agencies, senior members of academic institutions, school administrators and teachers, sustainable development practitioners, environmental management professionals and other stakeholders from around the world.

The event provides an exclusive forum to: examine how climate change, depleting natural resources, loss of biodiversity and other environmental threats are affecting education sector; deliberate on why and how to embed sustainability in curricula, courses and teaching material; debate on the ways to make educational institutions a part of the solution to address the evolving environmental, social and economic issues; discuss success stories, challenges and best practices for greening education; and get insights on how education is being reshaped to meet the requirements of the 21st century.

Further to knowledge sharing, the upcoming event also provides an excellent networking opportunity with academia, sustainable development practitioners, members of government agencies and development organisations and other stakeholders in Europe and beyond. An excursion (optional) on Saturday the 13th of October, 2012 is planned which will also provide an additional and informal networking opportunity.

You are cordially invited to attend this international event and/ or nominate the member(s) of your institution.

For further information, please see the event details.  
<http://www.etechgermany.com/IGEE2012.pdf>  
Or contact via email: [mail@etechgermany.com](mailto:mail@etechgermany.com)

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

For 2012 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

Recent Case Law on Tax Treaties

16 - 18 April 2012, Amsterdam

Earn CPE credits

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

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

The tentative Seminar programme is as follows:

Recent developments

IFA/OECD

IFA/EU

Mutual agreement procedure and the resolution of cross-border disputes

Cross-border arbitration

Limitations on benefits articles in income treaties: the current state of play

Article 3 (2) and the scope of domestic law

Penalties and domestic law dispute resolution procedure

VAT on non-resident sellers

International communications income

Developments in cross-border taxation in the Latin American region

Cross-border charitable and other pro-bono contributions

25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

**University of Toronto, The James Hausman Tax Law and Policy Workshop** is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at [n.gulezko@utoronto.ca](mailto:n.gulezko@utoronto.ca) ;  
[http://www.law.utoronto.ca/visitors\\_content.asp?itemPath=5/7/0/0/0&contentId=951](http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951)

Other useful tax and law related conference websites include the

International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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**



**Burgess, Philip; Cooper, Graeme; Stewart, Miranda & Vann, Richard** *Income taxation: commentary & materials*, 7<sup>th</sup> ed, Pyrmont, Thomson Reuters, 2012

**Cooper, Gordon, Evans, Chris** assisted by Kirk Wilson *Cooper & Evans on CGT*, 3<sup>rd</sup> ed, Pyrmont, Thomson Reuters, 2011

Flynn, Michael & **Stewart, Miranda** *Death & taxes: tax effective estate planning*, 5<sup>th</sup> ed, Pyrmont, Thomson Reuters, 2012

Granger, Jennie ‘ATO law expertise: Evolution or revolution?’ Speech by Second Commissioner of Taxation, to the 24th Australasian Tax Teachers Association Conference 2012 on 17 January 2012  
<http://www.ato.gov.au/corporate/content.aspx?doc=/content/00305541.htm>

Hughes, Pip et al *Australian trusts tax handbook*, Pyrmont, Thomson Reuters, 2011

**James, Kathryn** ‘An examination of convergence and resistance in global tax reform trends’ *Legal Scholarship Network: Legal Studies Research Paper Series Monash University Faculty of Law* Vol 5, No 3: Dec 16, 2011  
<[http://papers.ssrn.com/sol3/cf\\_dev/AbsByAuth.cfm?per\\_id=1747147](http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=1747147)>

Mitchelson, Peter *Nutshell: Tax law*, 7<sup>th</sup> ed, Pyrmont, Thomson Reuters, 2011

**Ohms, Chris & Olesen, Karin** ‘Deductibility of interest: A comparative perspective – conceptual issues’ (2011) 39 *Australian Business Law Review* 406-33

Parsons, Ross *Income taxation in Australia: principles of income, deductibility and tax accounting*, Pyrmont, Sydney Law School and Thomson Reuters, 1985, 2011 reprint with supplements on Myer & John and on the Roberts & Smith judgments.

Perkins, Michael & Monahan, Robert *Estate planning: a practical guide for estate and financial service professionals*, 3<sup>rd</sup> ed, Chatswood, NSW, LexisNexis, 2011, Ch 4 Taxation of estates, pp 135-88

Rainsford, Kyle ‘Tax treaties with tax havens: the hidden tax break’ (2011) 17 *Auckland University Law Review* 60-87.

## **Overseas**

Bizioli, Gianluigi & Sacchetto, Claudio *Tax aspects of fiscal federalism: a comparative analysis*, Amsterdam, IBFD, 2011

*Bulletin for International Taxation* Number 1 - 2012

The Excluded Resident and the Term “Law”/“Laws” in Article 4 of the OECD Draft (1963) and OECD Model (1977/2010) - Hans Pijl

United Nations, OECD - The Treatment of Services in Tax Treaties - Wim Wijnen, Jan de Goede and Andrea Alessi

A Construction Consortium as a Permanent Establishment from an International Tax Law Perspective: Inconsistencies and Deficiencies in Article 5(3) of the OECD Model and Commentary - Tomasz Lewicki

The Implications of Treaty Application for a Netherlands Closed Fund for Mutual Account - Hein Vermeulen

International, OECD, United Nations, India - The International Tax Treatment of Cross-Border Services - Sriram P Govind

Tax Treaty Case Law News - Brian J Arnold

External Factors in Tax Policy: International Obligations - Daljit Kaur and Bart Kusters

Douma, Sjoerd *Optimization of tax sovereignty and free movement*, Amsterdam, IBFD, 2011 (Volume 21 in the Doctoral Series)

Dykes, Christopher *International tax law: a legal research guide*, Buffalo, Hein, 2011

Dykes, Christopher 'Research guide on international tax law' GlobaLex, January 2012 [http://www.nyulawglobal.org/Globalex/International\\_Tax\\_Law\\_Research.htm](http://www.nyulawglobal.org/Globalex/International_Tax_Law_Research.htm) A number of ATTA members' publications are cited in this.

**Markham, Michelle** 'Advance pricing arrangement reform in Australia: was it worth the wait?' (2012) 40 *Intertax* 63-74

J. Mirrlees, S. Adam, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, G. Myles and J. Poterba (eds) *Dimensions of tax design: the Mirrlees Review*, ISBN: 978-0-19-955375-4, Oxford University Press, 2010

[http://www.ifs.org.uk/mirrleesreview/dimensions/mirrlees\\_dimensions.pdf](http://www.ifs.org.uk/mirrleesreview/dimensions/mirrlees_dimensions.pdf)

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Authors: Mike Brewer; Emmanuel Saez; Andrew Shephard

Commentators: Hilary Hoynes; Guy Laroque; Robert Moffitt

3. Labour supply and taxes

Authors: Costas Meghir; David Phillips

4. Value added tax and excises

Authors: Ian Crawford; Michael Keen; Stephen Smith

Commentators: Richard Bird; Sijbren Cnossen; Ian Dickson; Jonathan Gruber; David White

5. Environmental taxes | Download Online appendix

Authors: Don Fullerton; Andrew Leicester; Stephen Smith

Commentators: Paul Johnson; Agnar Sandmo; Nicholas Stern

6. The base for direct taxation

Authors: James Banks; Peter Diamond

Commentators: Robert Hall; John Kay; Pierre Pestieau

7. The effects on consumption and saving of taxing asset returns

Authors: Orazio Attanasio; Matthew Wakefield

8. Taxation of wealth and wealth transfers | Download Online appendices

Authors: Robin Boadway; Emma Chamberlain; Carl Emmerson

Commentators: Helmuth Cremer; Thomas Piketty; Martin Weale

9. Taxing corporate income

Authors: Alan Auerbach; Michael Devereux; Helen Simpson

Commentators: Harry Huizinga; Jack Mintz

10. International capital taxation

Authors: Rachel Griffith; James Hines; Peter Birch Sørensen

Commentators: Julian Alworth; Roger Gordon; Jerry Hausman

11. Small business taxation

Authors: Claire Crawford; Judith Freedman

12. Administration and compliance

Authors: Jonathan Shaw; Joel Slemrod; John Whiting

Commentators: John Hasseldine; Richard Highfield; Brian Mace

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J. Mirrlees, S. Adam, T. Besley, R. Blundell, S. Bond, R. Chote, M. Gammie, P. Johnson, G. Myles and J. Poterba (ed) *Tax by design: the Mirrlees Review*, ISBN: 978-0-19-955374-7, Oxford University Press, 2011 <http://www.ifs.org.uk/mirrleesReview/design>

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## 10 Quotable quotes

“Kim Kardashian, the model who has parlayed reality TV fame into a personal fortune for her family and herself, is the target of a new online advertising campaign asking Californians to support a proposed ballot initiative to raise taxes on its wealthiest residents.

An online video from the Courage Campaign flashes images of Kardashian living the good life and proclaiming that "being on TV has changed my life, because you get lots of free stuff".

The video says Kardashian made \$US12 million (\$11.6 million) in 2010 but paid just one percentage point more in California income taxes than someone making \$US47,000 (\$45,440) - 10.3 per cent vs 9.3 per cent.

The video ad, which is posted at [www.taxkimk.com](http://www.taxkimk.com), urges Kardashian to support the proposal for a tax increase.”

Source: ‘US millionaire tax group targets Kardashians’ AP 4 January 2012 via [news.com.au](http://www.news.com.au) <http://www.news.com.au/entertainment/celebrity/us-millionaire-tax-group-target-kardashians/story-e6frfmqi-1226236404983?site=NewsComAuScrollo>

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“ACOSS says Australia is the eighth-lowest taxing country among the 30 developed nations in the Organisation for Economic Co-operation and Development. Australians were not overtaxed but taxed unfairly and inefficiently.

The main problem was an array of tax shelters and loopholes that enabled well-off people to avoid paying tax at the appropriate marginal rate.

ACOSS says individuals could reduce the marginal tax rates on their income by:

- Sheltering income in a private trust.
- Sacrificing salary for superannuation, which enabled taxpayers on the top marginal rate to reduce their tax rate from 46.5 per cent to 15 per cent.
- Taking advantage of the concessional treatment of "golden handshakes", which in many cases were taxed at 15 per cent.

In addition, small businesses could reduce their tax by taking advantage of capital gains tax concessions not available to other taxpayers, and international companies could shift profits from Australia to lower tax jurisdictions while maximising Australian debt levels.

.....

The proposed measures would cost \$3.6 billion in 2012-13, while the government would save an estimated \$4.8 billion through the attack on "unfair, inefficient tax waste and tax breaks".

Source: Horin, Adele 'Tax breaks for wealthy under fire' *Sydney Morning Herald* 12 January 2012 <http://www.smh.com.au/money/tax/tax-breaks-for-wealthy-under-fire-20120112-1pwj1.html>

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"Nearly half of the ATO's 22,000 staff now have university degrees or diplomas and a third of the senior executives are now female."

...

"To succeed in life and work, whether you are male or female, Jennie says "take up any opportunity that stretches you outside your comfort zone, it's probably your next career emerging!"

Source: Jennie Granger PSM, UNSW Law *Alumni News* 40<sup>th</sup> Anniversary Edition 2011 p 15

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"As well as Australian publications, Michael writes for the *New York Times*, the *Financial Times* and *Foreign Affairs*, to name a few. His goal is to reach a broader audience via these outlets. "I like to be engaged in the public conversation. I'm less interested in writing scholarly articles that are only read by specialists.""

Source: Michael Fullilove, UNSW Law *Alumni News* 40<sup>th</sup> Anniversary Edition 2011 p 37

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"Again I say to you, it is easier for a camel to go through the eye of a needle, than for the ATO to find special circumstances."

Source: Cooper, Gordon 'Patron's closing address', ATTA Conference 18 January 2012

## **ATTA News February 2012**

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

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### **1 Presidential column**

I have been reflecting lately and I realize that I have concentrated much of my discussion in the President's Letter over the past year on the Henry Review, its outcomes, lack of outcomes and the fact that it is a resource that we as academics will return to again and again when discussing tax policy. My focus on the Report has eclipsed other things to some extent. One of these is the replacement of Dr Henry as Secretary to the Treasury by Dr Martin Parkinson PSM. This is a person we should probably all know a bit more about, so I did some modest research on the topic. The PSM signifies that Dr Parkinson has already been honoured for his contributions with the award of the Public Service Medal. Originally a graduate of the University of Adelaide (B.Ec Hons) Martin Parkinson also holds a M. Ec degree from the ANU and a PhD from Princeton. Colleagues might discern from this that he is no stranger to academic endeavour and thus, in many senses, is "one of us".

Dr Parkinson has an enviable breadth of experience. The potted CV on the Treasury website tells us that he was for several years "...Secretary of the Department of Climate Change... [and] ... contributed to the development of Australia's climate change policies, led engagement with business and community groups, and established a new department with policy development, program design and management, service delivery and regulatory responsibilities." He also previously "...spent six years as Deputy Secretary in Treasury with responsibility for domestic and international macroeconomic issues." And "...he served as Deputy Secretary of the Climate Change Group in the Department of Prime Minister and Cabinet with responsibility for leading and coordinating implementation of the emissions trading scheme and coordinating climate change policy."

He might thus be seen very much as a man for his time in terms of where we are headed as a society in our attempts at controlling our society's impact on the environment. Recently a speech was made by Dr Parkinson, on the occasion of the opening of the Centre of Economic History at the Australian National University. This sparked my interest because I once studied Economic History as a major in my undergraduate degree. In the course of that speech Dr Parkinson indicated that he is not an Economic Historian himself but rather is what

he described as "...an applied macroeconomist by both inclination and training...". That having been said his speech goes on to reveal, in my opinion, a keen appreciation of the importance of Economic History for our understanding of where we are in an economic sense and more importantly how we got here. He also stressed in that speech the importance of using past experience as (on my take of what he said) a laboratory in which to develop our understanding of how and why things happen. He said that he saw how the "...economics of economic history ... provided a rich store of natural experiments and in which applied economists need to spend more time toiling."

Reading this speech reminded me how we as academics can sometimes lose sight of the wood for the trees. It is important that our students understand the rules and learn how to apply them. But it is important too that they come away with an understanding of why the rules are there, who developed them and what their purpose was. Only then can the outcomes be weighed effectively against the intentions of the architect of a particular aspect of our tax law. I thus found my brief consideration of the contribution of Martin Parkinson instructive and I think it may be that we should invite him to join us at an ATTA Conference one year.

With the question of Economic History and thus relevance and context in mind I now, like you, commence my lectures for 2012. I hope that my students and readers of any research that I manage to produce are able to understand not only what the tax rules are but also why they are that way and whether they actually achieve the desired or generally desirable outcomes.

Finally and much less philosophically I should remind our members that IFA will support a nominee to attend the IFA Conference in Boston in September/October 2012. Colin has inserted information below on three competitions for which our members might be eligible. Please do make a point of having a look.

Michael Walpole

## **2 ATTA AGM Minutes 2012**

Venue: University of Sydney Law School New Law Building Lecture Theatre 101

Present: 52 persons. The meeting exceeded the quorum of 50.

Time: 4:30pm

Michael Dirkis, gave a vote of thanks to

A. The host Institutions:

- Sydney Law School
- The University of Sydney Business School
- The Ross Parsons Centre of Commercial, Corporate and Taxation Law

B. The following sponsors whose support was invaluable:

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) and The Tax Institute (TTI); Conference dinner: CCH Australia; Welcome function: CPA Australia; Coffee lounge: IFA Australia; Insert: The Federation Press; Prizes: Association of Taxation and

Management Accountants (ATMA) & Gustax Consulting Pty Ltd (Just Tax Consulting).

C. The events and support team lead by Dale Nouwens (Sydney Law School). The team consisted of Nancy Carrasco (Tax Program Administrator Ross Parsons Centre), Megan Lee and Chrystal Ji (University of Sydney Business School), Adrian Tam, Cherry Jung, Nikki

Chong and Jude Amos (Sydney Law School) and Pam Kam and John Kam (University of Auckland).

D. The Prize Committee of Chris Evans and Rebecca Millar and to congratulate the prize winners:

Best Paper Lisa Marriott (Victoria University of Wellington, NZ)

Best paper upon the subject of tax teaching Brett Freudenberg (Griffith University)

Best paper presented by a postgraduate student: Sandra Fernandes (K.U. Leuven, Belgium)

E. The PhD Roundtable team of Professor Bertil Wiman, Brett Freudenberg, Sue Yong and Keith Kendall

F. The organising committee - Celeste Black and Micah Burch (Sydney Law School) and Brett Bondfield (University of Sydney Business School); and

G. The Plenary speakers and Patron's address:

Plenary speakers

- Associate Professor Stephen Phua
- Professor Diane M. Ring
- Richard J Vann
- Professor Bertil Wiman
- Jennie Granger, Second Commissioner of Taxation

Patron's address:

- Professor Gordon Cooper AM
- for their excellent contributions.

H. Finally the members of ATTA who chaired sessions, wrote and presented papers and dutifully attended the sessions.

The Chair, Michael Walpole gave a vote of thanks to Michael Dirkis for co-ordinating the ATTA Conference.

Confirmation of previous minutes: It was pointed out that the previous minutes, recorded that the previous ATTA Conference was held at the University of Canterbury and this should have read the University of Melbourne. Corrected. The minutes of the previous ATTA AGM minutes held at the University of Melbourne, were confirmed as a true and correct record. Signed by the President.

President's Report

The President noted the resignation and the fine contribution that had been made by Phillip Burgess and thanked him for his contribution. This created a vacancy as Assistant Treasurer and Shirley Carlon had expressed her willingness to be appointed.

Motion: Shirley Carlon, be elected as Assistant Treasurer for two years. Moved: Michael Walpole, seconded by Margaret McKerchar

ATTA Treasurer's Report 2012

The profit and loss account for 2010-11 showed a net profit of \$3,967 which was assisted largely by the income from the ATTA Conference held at UNSW and was partly offset by JATTA editing expenses. Accumulated funds as at 30 June 2011 stood at \$52,518.

The accounts for 2009, 2010 and 2011 have been audited by Richard Collins of Cooper & Collins and we have been asked to attend to some procedural issues. Subject to satisfactory responses, the financial report presents fairly, in all material respects, the financial position of ATTA as at 30 June 2011.

Richard Collins has provided us with audited accounts. We are aware of the auditor's reports and will attend to various questions.

Moved, that the 3 sets of accounts be approved. Moved: Michael Dirkis, seconded by Brett Bondfield

Motion: Richard Collins be appointed auditor for ATTA. Moved: Rob Woellner, seconded by Michael Dirkis

#### ATTA Secretary's Report 2012

In the past year we have added about 26 new ATTA members from the previous Melbourne conference and another 20 names to the mailing list to receive the ATTA News. Presently the ATTA News is emailed to 418 recipients and after this Sydney conference the figure will be in excess of 440.

The ATTA website presently lists 87 members and some of this information is out of date. As our membership is in excess of 230, one possibility to improve this list is to list the other members, and their current employer and hopefully members will be encouraged to add in more information. A note about this will be put into the ATTA News. Privacy laws will be checked before the publication of names of ATTA members without express permission.

#### ATTA/CCH doctoral selection

Thanks and acknowledgements given to the selection judges: Dale Pinto, Rick Krever, Chris Evans, Jonathan Mendel and Jonathan Siefel. The Winner was Dr John Bevacqua of La Trobe University for his thesis. This has been published as "Taxpayer Rights to Compensation For Tax Office Mistakes".

#### Journal of Australian Taxation

The ATTA Executive engaged with Monash University over the successful transfer of editorship to Keith Kendall and John McLaren and they are taking submissions on a rolling basis. Margaret McKerchar thanked Sarah Hinchliffe, University of Melbourne for arranging the publication of the back issues and this was endorsed by the meeting.

#### ATTA Website

The ATTA website moved from the UNSW Law School to the UNSW Australian School of Business in the past year. The ATTA Constitution was scanned and is now editable. The next project is to update the constitution. Brett Freudenberg and Brett Bondfield to review the constitution and bring suggested changes to be voted on to the next AGM.

Helen Hodgson was thanked for her work regarding scanning an editable version of the constitution.

#### Tax Studies Institute

Michael Walpole attended the Treasury Consultation as part of Atax and several ATTA members also attended. ATTA has submitted to Treasury that



“ATTA members would prefer the Institute and its structure to embody the following features:

Independent; sustainable as a research entity; multidisciplinary; and inclusive in the sense of accommodating the research strengths of all tax researchers in the region such that the best researchers would be involved irrespective of their location or that of their university.”

Further submissions may be accepted by Treasury up to 3 February 2012. Submissions to the Board of Taxation by 30 January 2012. At an informal meeting on the morning of the AGM, John Taylor (UNSW) met with Rick Krever (Monash), Miranda Stewart (University of Melbourne) Neil Warren (UNSW), Graeme Cooper and Richard Vann (both University of Sydney). The purpose of this meeting was to support existing strengths, greater research capability, broad based tax research.

#### ATTA membership information

CF mentioned the large discrepancy between the ATTA members who have listed themselves on the ATTA website and the actual number of ATTA members. CF suggested listing all ATTA members with their employer, minus email details. Margaret McKerchar raised privacy issues, and Miranda Stewart mentioned the problem in trying to find an up to date list of ATTA members when trying to provide Treasury with ATTA members contact details. The Executive will take the matter under consideration.

#### Retiring Assistant Treasurer

Philip Burgess was formally thanked for his many years of service as Assistant Treasurer.

#### ATTA Conference 2014

Brett Freudenberg has offered Griffith University to host the 2014 conference subject to university approval.

#### General business

1 Brett Freudenberg reminded people of the 3rd Queensland Tax Researchers’ Symposium hosted by James Cook University, Hilton on the esplanade in Cairns on Friday, 29 June 2012.

2 After the teaching day, it was suggested CCH might be able provide some common space, such as a blog, where teaching resources might be placed, instead of waiting 12 months for the next conference.

3 IBFD Proposal for publication of Phd thesis issue, and CCH relationship.

The meeting concluded at 5:02pm.

### **3 Arrivals, departures and honours**

**Nance Frawley** recently changed jobs, from Monash University and is now working as a lecturer in the Faculty of Business and Law at Victoria University.

\*\*\*\*\*

**Julie Cassidy** formerly with Deakin University joined Auckland University of Technology in January 2012, as a Professor in Law.

\*\*\*\*\*

#### **4 New Zealand developments**

The start of the year is traditionally a quiet time for tax-related events in New Zealand. However, there have been three items generating media attention in recent weeks. The first was the release of the ‘Briefing for the Incoming Minister’, which is the ‘state of the nation’ document prepared by the Inland Revenue Department after the recent election. While recognising that the tax system is in a good place, some issues are highlighted, such as abatement of social assistance, delivery of core functions in a resource constrained environment, and the role of the Inland Revenue in the digital age. This last point leads on to the second issue generating media attention, which is the upgrading of Inland Revenue’s mainframe computer at a cost forecast to be in the range of NZ\$1.0-1.5 billion.

The final item keeping tax in the headlines is a recent Inland Revenue adjudication ruling in favour of well-known tax commentator Brent Gilchrist. In his role as a tax adviser, Brent Gilchrist appealed to Inland Revenue in 2010, on behalf of a client holding \$128,000 in Hanover debentures (one of New Zealand’s many failed finance companies) who had accepted a debt-for-equity swap with Allied Farmers (another finance company with a share value that has steadily declined). As the value of the Allied Farmers shares had halved by the first day that the shares could be traded, Gilchrist argued that the client should be entitled to claim the losses as a tax deduction, as the client had no intention of holding the Allied Farmers shares.

While there is no comprehensive capital gains tax in New Zealand, individuals are liable for tax on capital gains where personal property is acquired for the purpose of resale. The usual situation is that traders need to demonstrate that they did not acquire the personal property with the purpose of resale and, to the extent that they can, the gain is not taxable. However, in this case the client claims the express purpose is to sell the Allied Farmers shares on acquisition, with the concomitant argument that as gains would be taxable in this situation, the losses should be deductible. The decision in favour of Gilchrist and his client is likely to have wide-reaching impact as there are many investors in a similar position to that of Gilchrist’s client.

Lisa Marriott

#### **5 Foreign Tax and Trade Briefs**

Greetings from San Diego, California here in the United States! Lexis Nexis needs its publication: “Foreign Tax and Trade Briefs” updated and we could use your assistance.

We are located at Thomas Jefferson School of Law, as we are in charge of updating this publication for LexisNexis. We found your name on an attorney search in the area of taxation for Australia and need someone of your experience to help us.

We would like for you to be the author for the chapter. We would provide all formatting needed, and a model chapter for you to follow. You would be required to meet certain reasonable deadlines that we will outline for you. There is no purchasing requirement

whatsoever on your side (though you have an option of receiving the publication upon your chapter being published at an author's discount of 40%).

You will be published on Lexis, and also will be able to put a couple sentence bio on yourself with contact information for potential clients to reach you.

Thank you for your consideration in this matter! Please contact us promptly if you are interested in being the author for the chapter! We will send you an outline and a model chapter to follow if you are interested.

If you do not have time for this endeavor, we would appreciate your referrals to another tax professional (currently looking for all countries) who could assist us.

Thank you so much!  
Sincerely,

Christina Aghajanian [aghajac@tjssl.edu]

## **6 IFA Competitions**

To the members of the Permanent Scientific Committee and the Executive Committee

Dear All,

With this email we would like to draw your attention to the following competitions:

1. As you know IFA has instituted the Mitchell B. Carroll Prize in order to encourage scientific work. This Prize is awarded for a work dealing with international fiscal questions, comparative fiscal law or local fiscal law with the emphasis on the relationships with the fiscal law of foreign jurisdictions. Competition for the Prize is open to lawyers, accountants and economists.
2. In 2010 IFA launched the Maurice Lauré Prize. IFA has instituted this Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of the Value Added Tax system in France, now applied in more than 160 jurisdictions.
3. Finally, IFA has initiated a so-called "Poster Programme" to attract young students to international taxation. The programme is open to a maximum of ten students graduating in international taxation who are writing a thesis on a purely theoretical or more practical subject.

For further information, rules of the competition and application we kindly revert you to the attached letters.

Please note that the deadline date for sending in applications for all three competitions is 1 April 2012.

Thank you in advance for your assistance.

With kind regards,

Anja van Zwietering  
Executive Secretary  
International Fiscal Association  
WTC - PO Box 30215  
NL-3001 DE Rotterdam  
Tel: +31-10 405 2990  
Fax: + 31-10 405 5031  
<http://www.ifa.nl>

The website is [www.ifa.nl](http://www.ifa.nl) and all of them appear under the Activities banner  
[http://www.ifa.nl/activities/poster\\_programme/pages/default.aspx](http://www.ifa.nl/activities/poster_programme/pages/default.aspx)  
<http://www.ifa.nl/activities/mlp/pages/default.aspx>  
[http://www.ifa.nl/activities/mitchel\\_b\\_carroll\\_prize/pages/default.aspx](http://www.ifa.nl/activities/mitchel_b_carroll_prize/pages/default.aspx)

## **7 Call for Papers**

### **TEI Award for the best short publication on European and/or International Tax Law**

The Tax Executive Institute in cooperation with the Institute for Austrian and International Tax Law of the WU Vienna is glad to announce the TEI Award for the best short publication on European and/or International Tax Law. Eligible to the award are all doctoral researchers (aged 35 and below) who have drafted an article for a tax journal or chapter in a collective volume accepted for publication between 1 August 2011 and 31 July 2012. Applications must include the full text of the manuscript (drafted in English, French, German, Italian or Spanish) and evidence of publication (or an official letter of acceptance for publication) will have to be sent by 15 August to Astrid Mathias, [astrid.mathias@wu.ac.at](mailto:astrid.mathias@wu.ac.at), and will be examined by a jury composed by the Professors of the Institute for Austrian and International Tax Law. The winner of the award (Eur 1.000,- plus an admission free of charge to a conference organised by the Institute for Austrian and International Tax Law) will be announced at the Conference on ECJ Pending Direct Tax Cases on 29 November 2012.

Kind regards,

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

### **Journal of Social Sciences**

Dear Colleague,

Journal of Social Sciences (JSS) is currently accepting manuscripts for publication. JSS publishes high-quality solicited and unsolicited articles, in English, in all areas of the subject pertaining to geography, regional planning, political science, international relations, economics, statistics, business administration, business finance, banking and finance, international finance, accounting, taxation, public administration, sociology, anthropology, social welfare, demography and social statistics.

All papers published by JSS are peer-reviewed after which they undergo revision by the author. JSS is a rapid response journal with an issue published every month.

The following types of papers are considered for publication:  
? Original articles in basic and applied research.  
? Critical reviews, surveys, opinions, commentaries and essays.

Our objective is to inform authors of the decision on their manuscript(s) within a month of submission. Following acceptance, a paper will normally be published in the next issue.

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Authors guide and other details are available on our website [www.onlineresearchjournals.org/JSS](http://www.onlineresearchjournals.org/JSS). Prospective authors should send their manuscript(s) as attach MS Word file to [submit.jss@onlineresearchjournals.org](mailto:submit.jss@onlineresearchjournals.org), [jss.onlineresearch@gmail.com](mailto:jss.onlineresearch@gmail.com) or [submit.jss@gmail.com](mailto:submit.jss@gmail.com).

Announce your conference with us:  
[www.onlineresearchjournals.org/JSS/Conference](http://www.onlineresearchjournals.org/JSS/Conference) for regular update of conferences.

Moreso, Journal of Social Sciences is seeking for qualified reviewers as members of her editorial board. Interested reviewers and editors should send their detailed Curriculum Vitae (CV).

Journal of Social Sciences serves as a great resource for researchers and students across the globe. We ask you to support this initiative by joining our editorial and reviewers' team.

Please visit [www.onlineresearchjournals.org](http://www.onlineresearchjournals.org) for more details.

Best regards,

Prof. B. Asokumar  
Editor  
Journal of Social Sciences  
Online Research Journals  
E-mail: [submit.jss@onlineresearchjournals.org](mailto:submit.jss@onlineresearchjournals.org)  
: [jss.onlineresearch@gmail.com](mailto:jss.onlineresearch@gmail.com)  
<http://www.onlineresearchjournals.org/JSS>

### **Social and Management Research Journal (SMRJ) ISSN 1675-7017**

The Social and Management Research Journal is an international refereed journal, jointly published by the Research Management Institute (RMI) and University Publication Centre (UPENA) of Universiti Teknologi MARA, Malaysia. This journal is launched in the hope of stimulating quality research into social and management related areas. Researchers are strongly encouraged to use this publication as a platform for disseminating their research findings to the members of the academia and the community at large.

... The Social And Management Research Journal publishes research papers that address significant issues in the field of social and management which are of relevance to the academia and community at large.

... To provide a balanced presentation of articles, the journal solicits contributions from the field of;

accounting, taxation, business, economics, econometrics, finance, management, language, mathematics, ICT, education, arts and humanities, social science, and interdisciplinary studies  
... Research papers should be analytical and may be empirically based (including the use of survey, field study, or case study methods) and theoretically based. Comparative studies of culture and practices among countries in and around the Asian region are strongly encouraged.

... Manuscripts that present viewpoints should address issues of wide interest among social and management scholars in this region.

... All contributions must be in English. Emphasis is placed on direct and clearly understood communication, originality, and scholarly merit.

Submissions may be made in the form of MS Word files submitted by email to the chief editor. Only original papers will be accepted and copyright of published papers will be vested in the publisher.

Manuscripts submitted should be typed with double-spacing and should not exceed 6,000 words. Authors are required to include a cover page indicating the name(s), institutional affiliation (s), address, contact numbers and email of the author(s).

An abstract not exceeding 150 words should be enclosed on a separate sheet, at the beginning of the text. The abstract should provide a statement of the purpose and procedures of the study, including major conclusions of the research. Immediately after the abstract, provide a maximum of five (5) keywords. These keywords will be used for indexing purposes.

Figures, tables, and references should also be on separate pages at the end of the text.

Endnotes should be kept to a minimum. Acknowledgment (if any) of no more than 80 words and references should be complete and placed at the end of the manuscript. Samples of entries are as follows;

Book: Williamson, O. (1993) *The Nature of the Firm*, New York: Oxford Press  
Journal: Zhou, Z.H. (1998) *Chinese Accounting Systems and Practices*, *Accounting, Organisations and Society*, 13(2):207-24.

Manuscript submitted to the journal will be initially screened by the editor, to determine its appropriateness. Those considered inappropriate in totality, will be returned to the sender. Only those manuscripts considered appropriate will follow a double blind refereeing process. They will be passed to an editorial board member for appraisal of their value. Additionally, they will be reviewed by an expert in that discipline.

Please email your manuscripts to:

Assoc. Prof. Dr. Loo Ern Chen

Chief Editor

looernch@bdrmelaka.uitm.edu.my

looern@yahoo.com

### **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:  
Taxation Institute; Thomson Reuters; Griffith University

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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。Editor 主编

Eva Huang, Lecturer, Discipline of Business Law, The University of Sydney Business School  
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The University of Sydney Business School

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Professor Hans Hendrichske, Professor of Chinese Political Economy and Chair, Executive  
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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

## **8 Vacancies**

### **Digitalization of the historic OEEC and OECD materials**

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 conducted a project due to which almost 1.200 historical OEEC and OECD materials concerning the OECD Model Convention have become freely available at [www.taxtreatieshistory.org](http://www.taxtreatieshistory.org). In order to carry on our project we are seeking to appoint a person to continue the digitalization of the historic OEEC and OECD materials. The start of the job is the beginning of April 2012, or upon agreement. You will find further information on <http://www2.wu-wien.ac.at/taxlaw/>

### **Federal Court of Australia Associate to the Honourable Justice Richard F Edmonds**

Applications are invited for the position of Associate to the Honourable Justice Richard F. Edmonds of the Federal Court of Australia.

The role of the Associate is to assist the judge in conducting legal research and the preparation of judgments. The Associate also performs a range of court-related duties in Chambers and in-court duties during proceedings.

Appointment is for a period of approximately 12 months commencing in January 2013. The successful applicant should have attained or expect to attain an undergraduate law degree with Honours or equivalent.

The closing date for the receipt of applications is Friday, 16 March 2012.

Applications should be sent to:

Ms Philippa Moore  
 Executive Assistant to the Hon. Justice Richard F. Edmonds  
 Federal Court of Australia  
 Law Courts Building  
 Queens Square  
 Sydney NSW 2000

Further information about the position may be obtained from the Associate to Justice Edmonds on 02 9230 8446.

\*\*\*\*\*

## **9 The 12th GCET in Madrid**

### *Brief History of the Global Conference on Environmental Taxation (GCET)*

The GCET has been held every year since 2000 as an international meeting of specialists and a forum for the exchange of ideas, information, and research findings about environmental taxation issues and sustainable economic development.

The main role of the GCET is to provide insights and analysis on how informed tax policy can promote sustainable environmental goals. By discussing environmental taxation issues that exist around the world, effective approaches used in one country can be considered by governmental authorities in other countries.

Recent GCET conferences have attracted delegates from more than 50 countries representing a wide range of disciplines (law, economics, accounting, environmental management, and public administration) and a variety of sectors (academic, government, the private sector, and nongovernmental organizations). To date, the GCET conferences have been hosted by distinguished institutes including Vermont Law School in the U.S., the Faculty of Law, University of Ottawa in Canada and the Faculty of Law, National University of Singapore.

### *Participation in the 12th GCET in Madrid, Spain*

Dr XU Yan from the TLPR participated in this year's GCET which was hosted by the Institute of Environmental Science of Complutense University of Madrid and the Department of Business Law (UNED) in Madrid on 20-21 October 2011. The key theme of the 12th GCET is "Market Instruments and Sustainable Economy".

Dr XU made a presentation, together with a colleague from University of San Diego School of Law, on the topic of "Can Taxation Related to Corporate Social Responsibility Enhance Sustainable Growth: The Case of China".

### *Abstract of the paper*

Corporate social responsibility (CSR) is a broad concept which refers to the belief that businesses have a responsibility to society and the environment that exceeds their obligations to the stockholders or investors in the business. This paper seeks to examine the environmental aspects of CSR, to explore current scenarios where China is utilising tax policy or similar policies in confronting environmental matters, and to fashion a mandatory compliance and taxation scheme that takes into account existing voluntary standards of compliance-with a long term goal of changing producer and consumer behaviour in China and globally."

Source: Taxation Law Research Programme *TLRP Newsletter* No 5 (Faculty of Law, University of Hong Kong)

## **10 Tax, accounting, economics and law related meetings**

### **Local**

The **25th Annual Conference of the Australasian Tax Teachers Association Conference 2013**, hosted by the University of Auckland, will be held at the University of Auckland in early 2013. Contact Peter Vial [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz) for further details.

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. Admission Price: \$795.00; Full time student registration fee \$645. Additional cost for a dinner guest \$150. Tattersalls Club Sydney, 181 Elizabeth Street., Sydney, NSW, 2000

[http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/ATAX\\_Tax\\_Administration\\_Conference\\_2012.pdf](http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/ATAX_Tax_Administration_Conference_2012.pdf) Registration is now open and the program is finalised for the Atax 10th Annual Taxation Administration Conference. Full details and registration are now available at our website

<http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Pages/default.aspx#>

UNSW Australian School of Business **24th Annual GST Conference - GST Workshop for GST Professionals**. Registration opens January 2012. Please email Christine Brooks ([christine.brooks@unsw.edu.au](mailto: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](mailto:christine.brooks@unsw.edu.au)

\* Full conference program and registration available on 23 January 2012 at [www.asb.unsw.edu.au/tbl](http://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

**3rd Queensland Tax Researchers' Symposium**, James Cook University, Friday, 29 June 2012. 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 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. 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 [justin.dabner@jcu.edu.au](mailto:justin.dabner@jcu.edu.au); Ph: 0412 283 702

Supporting Sponsors: Taxation Institute; Thomson Reuters; Griffith University

**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](mailto: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](mailto: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](mailto: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](mailto:LawDean@dal.ca)

The Institute for Austrian and International Tax Law together with PricewaterhouseCoopers Global Network are going to organize a conference entitled “**Improving VAT and GST – Designing a simple and fraud-proof tax system**“. During the last weeks we already received a lot of applications for the conference. However, there are still seats available. The conference will be held at WU (Vienna University of Economics and Business), Vienna and will start on February 29th, 2012, afternoon. The working sessions of the conference will be on March 1 and 2, all day. For an outline of the conference topic please refer to the below given “save the date” flyer. Please also visit [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) for further information on our conferences, and for the application form. We hope you will find the topic interesting, and we are looking forward to your application.

Kind regards

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

Taxation Law Research Programme (TLRP) Asian Institute of International Financial Law [www.AIIFL.com](http://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](mailto:fkleung@hku.hk) to reserve a place

Email 29 December 2011

Dear Colleagues,

As this year draws to a close and we approach the new year, we are already working on the preparations for a lot of conferences. We would like to herewith give you an overview of what is forthcoming in this area, in 2012:

- Conference "Europe - China Tax Forum" February 21, 2012 - Beijing
- Conference "Policy and Case Studies: EU and International Tax" February, 23 2012, Wuhan (China)
- Third TLRP International Conference - February 25, 2012 - Hongkong
- Conference "Improving VAT and GST – Designing a simple and fraud-proof tax system" – February 29 – March 2, 2012
- Wiener Bilanzrechtstage - 13.-14. April 2012 (in German)
- Conference "Beneficial Ownership" – May 18 – 19, 2012
- Conference „Tax Treaty Case Law around the Globe“, June 14-16, 2012, Tilburg, The Netherlands
- 19. Wiener Symposion zum Internationalen Steuerrecht am 22. Juni 2012 (in German)
- Conference "Tax secrecy and tax transparency – the relevance of confidentiality in tax law" –July 5 -7, 2012 in Rust, Burgenland
- Conference "Good Governance and Tax Compliance" – September 20-21, 2012
- 7th SWI Jahrestagung 2012 – November 15, 2012 (in German)
- Symposion „Reform der Verwaltungsgerichtsbarkeit“, November 16 and 17, 2012 (in German)
- Conference „Recent and Pending Cases at the ECJ on Direct Taxation – 2012“ – November 29 – December 1, 2012

The programme folder of the seminar, Current Developments in European and International Tax Law“ is for download here:

<http://www2.wu.ac.at/taxlaw/sonstiges/PwCWUSeminar201112.pdf>

The topics of the seminar sessions and other events can always be found on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). Please feel cordially invited to visit our website again regularly in the course of the next year. Additionally, there will again be a huge number of other technical seminars and conferences. Please see our website for most up-to-date information on them. We would be happy to meet you at one or another of these conferences and events!  
Kind regards and best wishes for the New Year  
Michael Lang / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck

**Tax Policy-making Structures Processes and Governance in Tax Policy-making Conference, 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.

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.

<http://www.sbs.ox.ac.uk/centres/tax/conferences/Pages/Tax%20Policy-making.aspx>

Intensive Course “**An Introduction to International Taxation**” (June 2012). Presenter: Sarah Hinchliffe, Australian Legal Practitioner and Teaching Fellow at the University of Melbourne. An introductory level course to the operation of international taxation as it applies to expatriates and businesses. The Course will provide a comprehensive introduction to the current international tax regime operating in select jurisdictions, including Hong Kong, Mainland China, Australia, the United Kingdom and the United States. Course Details can be found at <http://www.law.hku.hk/aiifl/research/taxation.html>.

A three-day **International Greening Education Event** will be held from 10th to 12th of October 2012 in Karlsruhe, Germany. This event will bring together academia, policy makers, representatives of government and international development agencies, senior members of academic institutions, school administrators and teachers, sustainable development practitioners, environmental management professionals and other stakeholders from around the world. You are cordially invited to attend this international event and/ or nominate the member(s) of your institution. For further information, please see the event details.

<http://www.etechgermany.com/IGEE2012.pdf>

Or contact via email: [mail@etechgermany.com](mailto:mail@etechgermany.com)

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

For 2012 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

Recent Case Law on Tax Treaties

16 - 18 April 2012, Amsterdam

Earn CPE credits

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

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

The tentative Seminar programme is as follows:

Recent developments

IFA/OECD

IFA/EU

Mutual agreement procedure and the resolution of cross-border disputes

Cross-border arbitration

Limitations on benefits articles in income treaties: the current state of play

Article 3 (2) and the scope of domestic law

Penalties and domestic law dispute resolution procedure

VAT on non-resident sellers

International communications income

Developments in cross-border taxation in the Latin American region

Cross-border charitable and other pro-bono contributions

25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

**University of Toronto, The James Hausman Tax Law and Policy Workshop** is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at [n.gulezko@utoronto.ca](mailto:n.gulezko@utoronto.ca) ;  
[http://www.law.utoronto.ca/visitors\\_content.asp?itemPath=5/7/0/0/0&contentId=951](http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951)

Other useful tax and law related conference websites include the International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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

(2012) 27(1) *Australian Tax Forum*

Achieving innovation and global competitiveness through research and development tax incentives: lessons for Australia from the UK - **Margaret McKerchar** and Ann Hansford

Cataloguing international tax reform 12 years on - **Michael Dirkis** and **Brett Bondfield**

Effective tax rates and the political cost hypothesis: a re-evaluation of Australian evidence - Sinclair Davidson and Richard Heaney

From responsive regulation to dynamic participation: a new model for voluntary tax compliance - **Robert Brenton Whait**

The mining withholding tax under Division 11C of the Income Tax Assessment Act 1936: it may be simple but is it equitable? **Fiona Martin** and **Binh Tran-Nam**

SME “life cycle” imperative - Mark Pizzacall

(2012) 41(1) *Australian Tax Review*



Editorial - Reforms and more reforms in tax lie ahead  
Legal positivism and the characterisation of interest: A comparative Commonwealth perspective – **Chris Ohms** and Karin Olesen  
Environmental protection provisions – how useful are they? – **Sally Joseph**  
The accommodation bond conundrum and the taxation treatment of residential aged care facilities – Hung Chu and Wayne Lonergan

**Bevacqua, John** *Taxpayer rights to compensation for Tax Office mistakes*, North Ryde, NSW, CCH, 2011

**D'Ascenzo, Michael** 'Tax practitioner action plan' speech to the CPA Sydney Professional Accountants Group Annual Dinner, 2 February 2012  
<http://www.ato.gov.au/corporate/content.aspx?doc=/content/00307038.htm>

**Freudenberg, Brett** *Tax-flow through companies*, North Ryde, NSW, CCH, 2011

**Kobetsky, Michael; O'Connell, Ann; Brown, Catherine; Fisher, Rodney and Peacock, Christine** *Income tax - text, materials and essential cases*, 8th ed, Leichhardt, Federation Press, 2012

**McLaren, John** 'Residential property, commercial property, goods and services tax and deregistration: a case study on how the GST law may have been manipulated' [2011] CanLawRw 32; (2011) 10(3) *Canberra Law Review* 125-38  
<http://www.austlii.edu.au/au/journals/CanLawRw/2011/32.html>

Montoya, Daniel 'Coal seam gas royalties in Australian states & territories,' *e-brief* 3/2012, NSW Parliamentary Library Research Service, 2012  
<http://www.parliament.nsw.gov.au/Prod/parlment/publications.nsf/0/8402B142BBA0743DCA25798700834BDE/%24File/Coal+seam+gas+royalties+in+Australian+States+%26+Territories.pdf>

**Passant, John** 'Lessons from the recent resource rent tax experience in Australia' [2011] CanLawRw 25; (2011) 10(2) *Canberra Law Review* 159-81  
<http://www.austlii.edu.au/au/journals/CanLawRw/2011/25.html>

Reynolds, Rocque; **Stoianoff, Natalie**; Adrian, Angela and Roy, Alpana *Intellectual property - text and essential cases*, 4th ed, Leichhardt, NSW, Federation Press, 2012

(2012) 15 (3) *Tax Specialist*

Payroll tax de-grouping - David W Marks

GST litigation and dispute resolution in the courts - Jeremy Geale & Emily Pratt

The employer/employee relationship – adviser's perspective - Steve Batrouney

The employer/employee relationship – legal perspective - Michael Flynn

Trusts and asset protection best practice - Ken Schurgott

(2012) 46(7) *Taxation in Australia*

Trust streaming post-Bamford - **Robert Allerdice**

The High Court's approach to taxation special leave applications - Paul McNab

Costs orders against the Commissioner of Taxation - Denis Barlin

Reportable tax positions: a recent innovation by the ATO - Christopher C Branson

*Taxation Today* Issue 47 (December 2011-January 2012)

Developments in Relation to the Approved Issuer Levy Rules - An examination of the approved issuer levy regime – John Peterson and Sacha Oudyn

A Dividend, but Only When It Suits the Commissioner? - Determining when a dividend has been paid – Mark Davies

Use of Money Interest: A Fair Deal for Taxpayers? - History of the rules, and required reforms – **Peter Vial**

Charities and Income Tax Exempt Reserves - Use of accumulated funds for charitable purposes – **Michael Gousmett**

**Warren, Neil** 'Designing intergovernmental grants to facilitate policy reform', in: Kildea, Paul; Lynch, Andrew & Williams, George (eds) *Tomorrow's federation: reforming Australian government*, Leichhardt, Federation Press, 2012 Chapter 8, pp 131-51

## Overseas

Brown, Karen B (ed) *Comparative look at regulation of corporate tax avoidance*, London, Springer, 2011. I. Preface; Karen B. Brown.- II. Overview of Country Reports; Karen B. Brown.- III. Country Reports.- Australia; **Maurice Cashmere**.- Canada; Carl McArthur.- China; **Kevin Holmes**.- Croatia; Natasa Zunic Kovacevic.- France; Daniel Gutmann.- Germany; Ulrich Palm.- Hungary; Eva Erdos, Zoltan Nagy and Zoltan Varga.- Italy; Carlo Garbarino.- Japan; Keigo Fuchi.- Netherlands; Raymond Luja.- New Zealand; **Zoë Prebble** and **John Prebble**.- Poland; Bogumil Brezezinski and Krzysztof Lasinski-Sulecki.- Slovenia; Nana Sumrada.- Taiwan; Keh-Chang Gee and Yuan-Chun (Martin) Lan.- United Kingdom; Sandra Eden.- United States; Tracy Kaye.- IV. Appendix (Diagram of Anti-Avoidance Law by Country

### *Bulletin for International Taxation* Number 2 - 2012

International - Avoiding Double Taxation: Credit versus Exemption – The Origins - John F Avery Jones

International - Indirect Credit versus Exemption: Double Taxation Relief for Intercompany Distributions - Georg Kofler

South Africa - Court Enforces Exchange of Information Request in respect of a Non-Taxpayer - Ernest Mazansky

Brazil's Controlled Foreign Company Regime in Question - Paola Violin

Consolidated Groups of Taxpayers: A New Concept in Russian Tax Law - Elena Variyчук

Mexico - Tax Residence for Individuals and the Income Tax Exemption on the Sale of Homes - Luis R Lara Ramos

US IRS Confirms Creditability of UK Remittance Basis Charge - Wooje Choi

International, European Union - The VAT Aspects of Business Restructuring - Markus Achatz

International - Taxation and Employment: Current Trends and Policy Options - Jeffrey Owens

### *Derivatives & Financial Instruments* Number 1 - 2012

A Financial Asset Tax? Eelco van der Stok

China - Tax Treatment of Securitizations of Credit Assets - Jieyin Tang

International - Basel III: The Regulatory Framework - Martin Krause

Germany - Taxation of Basel III-Compliant Instruments - Stefan Angsten

Denmark - Taxation of Basel III-Compliant Instruments - David A Munch

International - The Financial Transaction Tax: Where's Robin Hood? Ronald Hein

International - The European Financial Transactions Tax: Issues for Derivatives, Structured Products and Securitization - Donald Murre

Belgium - Stock Options and Non-Deductible Capital Losses - Chung Yuen Lai and Kris Lievens

Singapore

When Will a Commercial Transaction Constitute a Tax Avoidance Scheme in Singapore?

Jack HM Wong

United States - A Better Mouse Trap: IRS Finalizes Regulations Treating Disregarded Entities as Persons for Purposes of Conduit Financing Regulations - Paul Carman  
Australia - Look-Through Relief for Private Equity - Anton Joseph  
Indonesia - New Developments in Sharia Banking - Freddy Karyadi

Ecker, Thomas; Lang, Michael & Lejeune, Ine *The future of indirect taxation. Recent trends in VAT and GST systems around the world*, The Hague, Wolters Kluwer 2011, ISBN 9041137971. Preface Part I International VAT/GST Regimes Chapter 1 Argentina Rodolfo Nicolas Feito, Andrés Carlos Saladino & Ricardo Tavieres Chapter 2 Australia **Rebecca Millar** & Denis McCarthy Chapter 3 Brazil João Francisco Bianco & Celso Grazioli Chapter 4 Canada Muhammad Abbas & Arthur J. Cockfield Chapter 5 Chile Sandra Benedetto Chapter 6 China Wei Cui & Alan Wu Chapter 7 India Ramaratnam Muralidharan & Monika Arora Chapter 8 Japan Kotaku Kimu & Yumi Nishiyama Chapter 9 Jordan Emad Majid & Reem Ibrahim Chapter 10 Lebanon Rizkallah Freifer, Wadih AbouNasr & Jeanine Daou Chapter 11 Liechtenstein Martin Wenz, Patrick Knörzer & Birgit Stöckl Chapter 12 Mexico César Augusto Domínguez Crespo Chapter 13 Morocco Mohammed Nmili & Stéphane Henrion Chapter 14 New Zealand David I. White & Eugen Trombitas Chapter 15 Russia Danil V. Vinnitskiy & Vladimir Konstantinov APPENDIX A List of Exemptions Chapter 16 Singapore Soo How Koh Chapter 17 South Africa Jennifer Roeleveld & Charles De Wet Chapter 18 Switzerland Claudio Fischer & Mathias Bopp Chapter 19 Tanzania Abeid Kasaizi Chapter 20 Ukraine Viktoria Tymoshenko Part II EU VAT Chapter 21 The Share Deal as a Non-taxable Transaction Joachim Englisch Chapter 22 Extension of Reverse-Charge: A Solution to Combat VAT Fraud? Michael Tumpel & Gustav Wurm Chapter 23 Value Added Tax Exemptions in Europe: Recent Developments Herman W.M. van Kesteren & Mandy M. Gabriël Chapter 24 The Concept of Taxable Persons (and Fixed Establishments) in EU VAT Herman W.M. van Kesteren & Madeleine M.W.D. Merckx Chapter 25 Deductions in EU VAT Law Björn Westberg & Eleonor Kristoffersson Chapter 26 The Place of Supply and Its Relevance for European VAT Antonio Vázquez del Rey & Alberto Monreal Lasheras Chapter 27 Taxable Amount: Vouchers, Subsidies and Goods Applied for Purposes Other Than Business Benedetto Santacroce Chapter 28 Partial Deduction of Input VAT in the Common VAT System in Europe Dennis Ramsdahl Jensen & Henrik Stensgaard Chapter 29 Taxable Events as a Proxy to Taxing Consumption: Taxable and Non-taxable Transactions in European VAT Law Ad van Doesum & Gert-Jan van Norden Chapter 30 Designing VAT/GST Law to Be Effective and Efficient: A Global Benchmarking of VAT/GST Systems Ine Lejeune Index. Order online at [http://www.kluwerlaw.com/Catalogue/titleinfo.htm?wbc\\_purpose=Basic%2525255c'&WBCMODE=PresentationUnpublished%2525255c'?ProdID=9041137971&name=The-Future-of-Indirect-Taxation.-Recent-Trends-in-VAT-and--GST-Systems-around-the-World](http://www.kluwerlaw.com/Catalogue/titleinfo.htm?wbc_purpose=Basic%2525255c'&WBCMODE=PresentationUnpublished%2525255c'?ProdID=9041137971&name=The-Future-of-Indirect-Taxation.-Recent-Trends-in-VAT-and--GST-Systems-around-the-World)

*International Transfer Pricing Journal* Number 1 - 2012

Common Consolidated Corporate Tax Base: A Problem for All Solutions? Louan Verdoner  
The UN Practical Manual on Transfer Pricing for Developing Countries: Should It Depart from the OECD Transfer Pricing Guidelines? Lambert G. Ablet  
Czech Republic - Business Model with Central Entrepreneur and Transfer Pricing: A Czech Case Study- Danuše Nerudova and Veronika Solilova  
Belgium - Corporate Loss Utilization through Aggressive Tax Planning - Isabel Verlinden, Olivier Michiels, Jonas van de Gucht, Alexis De Méyère and Paul Marneffe  
Germany - Corporate Loss Utilization - Stephan Rasch, Susanne Tomson  
Netherlands - Corporate Loss Utilization through Aggressive Tax Planning - Danny Oosterhoff and Martijn Munniksma  
United States - Corporate Loss Utilization through Aggressive Tax Planning - John G Ryan and Harry A Keates  
Australia - Commissioner Issues Draft Reportable Tax Positions Schedule - Michael Butler and Sonia Misiajlo

India - Intellectual Property Migration: Analysis from an Indian Transfer Pricing Perspective - Sunny Kishore Bilaney

India - Court Ruling on De Facto Control in International Transactions - P Raj Kumar Jhabakh

Netherlands - Recent Case Law on Captive Insurance Companies: What Is the Right Transfer Pricing Approach? Jaap Reyneveld and Mark Bonekamp

*International VAT Monitor* Number 1 - 2012

New EU VAT Rules for Telecommunications Services from 2015 - Patrick Wille

Conversion of Supplies under EU VAT Law - Walter van der Corput

Patterns of Reduced VAT Rates in the European Union - Fabrizio Borselli, Salvatore Chiri and Ettore Romagnano

Fixed Establishments and VAT Liabilities under EU VAT – Between Delusion and Reality - Madeleine Merckx

Pro Rata Deduction by Entities Established in Several VAT Jurisdictions - Casper Bjerregaard Eskildsen

The Bulgarian VAT System to be Evaluated by the ECJ - Ivan Vargoulev

Practical information on European VAT - Fabiola Annacondia and Walter van der Corput  
Reports from: Algeria, Australia, Austria, Belgium, Brazil, Bulgaria, Canada, China (People's Rep.), Cyprus, Czech Republic, Ecuador, European Union, Fiji, Finland, France, Germany, Ghana, Hungary, Ireland, Italy, Japan, Lebanon, Lithuania, Luxembourg, Macedonia (FYR), Maldives, Mexico, Moldova, Niger, Netherlands, Papua New Guinea, Philippines, Poland, Portugal, Romania, Seychelles, Slovak Republic, South Africa, Spain, Sweden, Thailand, Trinidad and Tobago, Turkey, Turks and Caicos Islands, United Kingdom, United States, Uruguay, Zambia and Zimbabwe.

Case notes from: Australia, Austria, Bulgaria, Canada, Finland, France, Netherlands, Norway, South Africa, United Kingdom and United States.

Rasmussen, Mogens *International double taxation*, The Hague, Kluwer, 2011

*World Tax Journal* No 2, June 2011

Art. 24(5) of the OECD Model in Relation to Intra-Group Transfers of Assets and Profits and Losses - John F Avery Jones et al.

The Economic Unit of Effective Tax Rates - Martin Ruf

The Missing Keystone of Income Tax Treaties - Joanna Wheeler

*World Tax Journal* No 3, October 2011

Formulary Apportionment – Myths and Prospects - Reuven S. Avi-Yonah and Ilan Benshalom

Federalism and the Euro Crisis - Frans Vanistendael

Fiscal Federalism in Chinese Taxation - Wei Cui

### **13 ATTA members in the media**

#### **Anamourlis, Tony**

Katie Walsh, “Seven faces Olympic tax fight over IOC payments” *Australian Financial Review* 6 February 2012, p 9

### **14 Quotable quotes**

“... I briefly contemplated simply reading you one of Jim’s speeches from the book, and hoping no one would notice. (After all, judges are nothing if not fastidious plagiarists.)

...

A third reason I say public perceptions are misguided, is that it is not at all correct to say that judges are out of touch with the expectations of the wider community. While I do not claim to be on the cutting edge of popular culture (I do not tweet, blog, krump, or LOL. For those of you who do not know what I am referring to by krump, look it up on youtube. It will cause you to LOL. You all know that means laugh out loud.), I can say that there are few people as in touch with the realities faced by victims, accused and convicted as are the judges of the criminal courts. They are in the thick of it every single day. And most juries agree when asked at the end of their trial, that the judge presiding over it seemed in touch with community expectations.”

Source: ‘Community Participation in Criminal Justice’, Opening of Law Term Dinner 2012, Law Society of New South Wales, Address By The Honourable T F Bathurst, Chief Justice of New South Wales, Sydney, 30 January 2012  
[http://www.lawlink.nsw.gov.au/lawlink/supreme\\_court/ll\\_sc.nsf/vwFiles/Bathurst300112.pdf/\\$file/Bathurst300112.pdf](http://www.lawlink.nsw.gov.au/lawlink/supreme_court/ll_sc.nsf/vwFiles/Bathurst300112.pdf/$file/Bathurst300112.pdf)

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“

One of the most vocal critics of Wickenby has been actor Paul Hogan. The ANAO said it had contacted accountants and lawyers as part of its audit, but Hogan's lawyer, Andrew Robinson, said neither he nor his famous client was asked to contribute.

"It's strange that the poster boy of Wickenby wasn't contacted to have any input," Mr Robinson said.”

Source: Moran, Susannah ‘Costs add up as Wickenby tax probe proceeds at a snail’s pace’ *The Australian* 10 February 2012 p 3 and ‘Wickenby lengthy and costly, audit office says’ <http://www.theaustralian.com.au/news/nation/wickenby-lengthy-and-costly-audit-office-says/story-e6frg6nf-1226267183648>

\*\*\*\*\*

“Mr Cameron called on Europe to stop making its situation worse with a “mad” tax on financial transactions. “In the name of social protection, the European Union has promoted unnecessary measures that impose burdens on businesses, and governments, and can destroy jobs,” he said.”

Source: Mason, Rowena ‘Cameron takes shot at European Unions mad taxes’ *Sydney Morning Herald Weekend Business* 28-29 January 2012 p 5 (from Telegraph, London)

\*\*\*\*\*

“The federal budget will go without almost \$19 billion in goods and services tax revenue this financial year because taxpayers are spending more on health, education and financial services, items exempt from the tax.”

Source: Anderson, Fleur ‘Spending switch hits GST take’ *Australian Financial Review* 1 February 2012 p 3

\*\*\*\*\*

“The federal government defied outraged mining executives to pass controversial taxation policies on carbon pollution and resources profits. Now it’s taking lessons learned from those

experiences and sharing it with African nations who want to get more value from their vast resources wealth.”

Source: MacDonald, Alex ‘Australia tells Africa how to tax miners’ *The Australian* 14 February 2012 p 32

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“But it’s not all just legal advice – Clutz also does well out of offering education and training to government lawyers. The Finance Department will get 13 days of Clutz schooling in November for the bargain basement rate of \$47,352, while about 10 months of training this year will set the Australian Taxation Office back \$325,317.”

Source: Hearsay – Legal affairs, *Australian Financial Review* 17 February 2012 p 50

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“To publish or not to publish? That is the question medical and science academics are asking after 6000 of their colleagues boycotted one of the world's largest publishers.

They say Dutch-based publisher Elsevier is ripping off the taxpayer through "extortionate" access fees. But others say they don't know what all the fuss is about. Elsevier publishes 250,000 articles a year and its archives contain seven million publications. This week a number of Australian academics joined a global protest against the scholarly publishing powerhouse.

"The boycott is saying we are no longer going to provide our services to you for free. We are no longer going to write articles and submit them to your journals, and we are no longer going to review for your journals," says Danny Kingsley an expert in scholarly communication at the Australian National University's Centre for the Public Awareness of Science. The petition's signatories have two complaints: the publisher is charging excessively for its journals, and is pushing to stop free access to taxpayer funded research.

"Well for a start it's just a moral issue that money that [the scientists are] spending in taxes is having to be double-dipped to prop up a publishing industry which is making extraordinary profits in times where other industries are falling down completely," says Kingsley.

"The feeling has been for some time that the research itself has been paid for by the public purse and the peer-review process and often the editorial process is also being paid for by the public purse in the form of academic salaries; and then the public purse has to again pay to get subscriptions to the work."

In 2010, Elsevier made \$1.6 billion for an operating profit margin of 36 per cent.”

Source: Bell, Eleanor ‘Academics boycott journal publisher’ ABC Science, 17 February 2012 <http://www.abc.net.au/science/articles/2012/02/17/3433568.htm?WT.svl=healthscience3>

## ATTA News March 2012

<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**

Changes in tax law come in waves and the quiet periods in our discipline are often the calm before the storm. Australia saw a quiet patch in tax as is usual in the summer, but we have been hit with some important developments recently.

The Mining Resource Rent Tax and the changes to the Company tax rate are probably the most obvious, but there are several on my radar that are concerned with anti-avoidance. My list from this subset includes: reportable tax position declarations; changes to part IVA; and transfer pricing changes.

The first of these – reportable tax positions - is a very interesting development. The Commissioner has invoked the general power of administration under the income tax law to request that certain large business taxpayers (apparently 56 of them this year) disclose to the ATO, by means of a schedule, “their most contestable and material tax positions”. (See <http://www.ato.gov.au/content/00279408.htm?alias=rtp>).

Quoting from the website referred to above - a reportable tax position is a position that is “a material position that is about as likely to be correct as incorrect or less likely to be correct than incorrect” or “a material position in respect of which uncertainty about taxes payable or recoverable is recognised and/or disclosed in the taxpayer’s or a related party’s financial statements” or “a position in respect of a reportable transaction”. Reportable transactions are themselves defined. The ATO says it will use the schedules to gain a better understanding of “tax risk for taxpayers, industries and the large market” and will use them to “refine [their] Risk Differentiation Framework risk ratings to enhance the risk-based choices [they] make to prioritise LB&I work”. The ATO says the schedules will also:

- “identify areas of uncertainty in the tax law that may require:
- law clarification and/or legislative improvements

• further administrative guidance by us [And] help us focus our compliance activities at the risk level, the taxpayer level and industry level.”

The initiative is remarked upon by commentators as having been introduced in the wake of the US uncertain tax positions rules,\* but it also bears many similarities to the UK’s Disclosure of Tax Avoidance Schemes, although the latter is also similar to our Promoter Penalties regime. Wherever it came from, it promises to be a powerful tool and we may watch with interest how tax issues arise from the RTP process.

The other anti-avoidance initiative that we have heard about recently is the announcement that in the wake of some recent decisions, principally *RCI Pty Ltd v FCT* ([2011] FCAFC 104), Part IVA of the Income Tax Assessment Act 1936 will be amended. The amendments will apparently apply from 1 March 2012 – but we have not been told precisely what the amendments are. Suggestions are that they will remove the ability to argue (as was done in *RCI*) that there was no tax avoidance because the alternative to doing what was done would have been to do nothing at all. The fact that the changes are retrospective is, of course, very concerning to those who have to advise clients.

The other anti-avoidance measure that has arrived is more substantial in that it takes the form of draft legislation. After a run of cases in which the value of the OECD Guidelines as an interpretative tool was called into question, we have seen the release of an Exposure Draft of new Cross-Border Transfer Pricing rules. These attempt to ensure that the meaning and consequence of a taxpayer achieving a transfer pricing benefit are interpreted in a manner that ensures consistency with published OECD guidance. On this occasion there is a helpful summary of the effect of the new law in the Explanatory Material. (See the draft EM at [http://www.treasury.gov.au/documents/2348/PDF/TPR\\_Explanatory\\_Material.pdf](http://www.treasury.gov.au/documents/2348/PDF/TPR_Explanatory_Material.pdf)) If there is one thing that that never seems to change in this job it is that there are always new rules to analyse. Far better that than there being nothing new to get our minds, and those of our students, stuck into.

In the next ATTA news I hope to be able to share more news about ATTA matters – like the date and some other details about the annual conference. Until then I wish all our members well as they get on top of the changes that affect their respective areas of specialization.

Michael Walpole

\* See (2011) *International Tax Review*, “Australia deals with new methods of resolution” 12 September 2011.

## **2 Call for Papers: 2012 edition of JATTA**

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers’ Association (JATTA) is Tuesday 1 May 2012.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2012 ATTA conference papers and other papers on the theme of this year’s ATTA conference –Tax Change: Convergence or Divergence. Submissions should be presented in double spaced 12 point Times Roman font and should conform with the Australian Guide to Legal Citation (AGLC), produced by the Melbourne University Law Review: see <http://mulr.law.unimelb.edu.au/go/aglc>. Papers should also include an abstract of approximately 100 words submitted on a separate page and a short bio of the author/authors, also 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 and is included in the ERA 2012 Journal List: [http://www.arc.gov.au/era/era\\_2012/era\\_journal\\_list.htm](http://www.arc.gov.au/era/era_2012/era_journal_list.htm).

Please submit your papers by email to Rebecca Millar at [rebecca.millar@sydney.edu.au](mailto:rebecca.millar@sydney.edu.au) and copy to Nancy Carrasco at [nancy.carrasco@sydney.edu.au](mailto:nancy.carrasco@sydney.edu.au) no later than 1 May 2012.

### **3 ATTA Conference 2012 first timer's views**

As a current Honours student with ambitions of being a PhD student in the future I found that the Teaching sessions on the first day to be extremely beneficial.

I was able to identify with approaches that Lecturers are taking within their class groups from similar experiences I have had as a recent Undergraduate student. I was inspired by the lecturers who had brought real life on the job learning situations to be their students. These individuals seemed extremely dedicated to providing their students with the knowledge and skills required in the real world.

The welcome function in the Nicholson Museum was a great way to conclude the teaching sessions. It was refreshing to get feedback from other participants about their views of the presentations and to be motivated by people that have been through similar study journeys to what I am embarking on.

On the second day I was most impressed with the potential PhD students that presented in the parallel sessions. I envisage that it may be quite daunting to present in front of so many established academics, however I thought they did a remarkable job. I found their presentations to be very informative and thought they performed well under pressure.

Unfortunately I was unable to attend the conference dinner or Day 3 of the Conference due to family commitments. After attending the first two days, I was disappointed to have to leave early and not see out the conference in its entirety.

Melissa Boyd  
Griffith University

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When asked to provide an opinion (albeit concise) about this year's annual conference, I was humbly obliged. Not only was there a chance to liaise with fellow Australian and international tax academics/colleagues; but, also a pleasant forum to share, seek and obtain feedback on papers and presentations (both formally and informally). On this note, there was a great opportunity for PhD Candidates to collaborate, seek additional mentorship and further launch their research. Personally, I enjoyed the chance to catch-up (and, in some cases, match a 'face to a name') with members of the tax community. With a mixture of humour and elegance, the picturesque grounds of the University of Sydney, dinner at Deckhouse (with, by the way, fabulous entertainment) and engaging closing address presented by Gordon Cooper AM, seemed well within aspects of the conference theme: "Tax Change: Convergence or Divergence"! Hats off to the organisers of this year's ATTA conference and looking forward to seeing everyone again next year!

Sarah Hinchliffe  
University of Melbourne

#### 4 Arrivals, departures and honours

**Justin Dabner** has been appointed to the Visiting Chair in Australian Studies at Tokyo University for 2012/13. The chair is based in the Centre for Pacific and American Studies at the Komaba campus in Tokyo and commences in October.

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**Nolan Sharkey** recently won the Allens Arthur Robinson Prize for best overall performance in his year in the Juris Doctor at the University of New South Wales. He expects to complete the degree by February 2013. Nolan was also recently awarded an ARC Linkage grant together with Chris Evans, Rick Krever, Ann O'Connell and Anthony Ting. The research project will take place over three years and will involve China and Australia cross border taxation. It will see the academics collaborating with KPMG as well as Chinese institutions.

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**Rebecca Millar** is on the editorial board of *World Journal of VAT/GST Law*, which is a new online journal which commenced in 2012 and is published by Hart Publishing, Oxford, UK.

\*\*\*\*\*

**Richard Highfield** has joined the Australian School of Business (ASB) as an Adjunct Professor in the School of Taxation and Business Law. He worked at very senior levels of the Australian Taxation Office (ATO) and two major international organisations, the International Monetary Fund (IMF) and the Organisation for Economic Co-operation and Development (OECD).

\*\*\*\*\*

**John Tensay Peter Raig** from Malaysia has enrolled as a doctoral student under Curtin Business School, Curtin University of Technology, Western Australia on 31 December 2011. His research area is on taxation which focuses on tax evasion and tax deterrence. He is currently working with the Inland Revenue Board Malaysia attaching under the Investigation Branch.

#### 5 SSRN

Professor John Prebble gave a talk at ATTA on the benefits of academics using SSRN to reach a wider audience for their publications. He said it had increased the citations of work published by Faculty members, expanded his network of research colleagues etc. There is an issue whether a publisher will allow a "working paper" which may not differ markedly from the final version to be published on SSRN and reduce the commercial value of the journal in which it is finally published.

As editor of Forum I undertook to discuss it with the relevant person at the Tax Institute. Alex Munroe is known to many of you. She is General Manager Information Products (ie in charge of all publications). We had a very useful discussion and Alex has undertaken to do further research into the issue and get back to ATTA members.

It is in my in tray to chase up in May.

Cynthia Coleman

## 6 New Zealand developments

The majority of individual taxpayers in New Zealand have their income taxed at source and do not have to complete a tax return unless more than \$200 tax is incorrectly deducted. However, taxpayers can currently choose to file a tax return when they are due a refund from the IRD. A recent proposal will restrict this ability that taxpayers have to cherry-pick when they file a tax return – that is, to file a tax return when a refund is due, while ignoring previous years where a return was not filed and tax may have been payable. A proposal in the Taxation (Annual Rates, Returns Filing and Remedial Matters) Bill, now before Parliament, will mean that anyone who files for a refund, will now also have to submit a tax return for the previous four years – and pay any tax obligations before receiving any refunds. This will be phased in from the 2014-15 tax year, and will be fully phased in by 2019.

The IRD claim that this approach will introduce greater fairness into the system. However, the New Zealand Institute of Chartered Accountants suggest that this change may be directed at intermediary firms that offer to file tax returns for clients only when refunds are owing – and are viewed as taking advantage of an area of the tax system that is not functioning effectively. The IRD has identified that currently ‘Inland Revenue is paying out significant amounts of over-deducted PAYE, without collecting amounts of under-paid PAYE’, with significant increases in the number of taxpayers choosing to have assessments in recent years.

Lisa Marriott

## 7 How Do You Cite a Tweet in an Academic Paper?

The following was picked up and sent in by Dr Jenny Buchan.

By Alexis Madrigal

The Modern Language Association likes to keep up with the times. As we all know, some information breaks first or only on Twitter and a good academic needs to be able to cite those sources. So, the MLA has devised a standard format that you should keep in mind. Its form is:

**Last Name, First Name (User Name).  
"The tweet in its entirety." Date, Time. Tweet.**

It's simple. Also, I just love the "Tweet" at the end. However, it's curious that no URL is required, especially given the difficulty of Twitter search for anything not said in the past day or two.

Here's a deeper look at the instructions:

Begin the entry in the works-cited list with the author's real name and, in parentheses, user name, if both are known and they differ. If only the user name is known, give it alone.

Next provide the entire text of the tweet in quotation marks, without changing the capitalization. Conclude the entry with the date and time of the message and the medium of publication (Tweet). For example:

Athar, Sohaib (ReallyVirtual). "Helicopter hovering above Abbottabad at 1AM (is a rare event)." 1 May 2011, 3:58 p.m. Tweet.

The date and time of a message on Twitter reflect the reader's time zone. Readers in different time zones see different times and, possibly, dates on the same tweet. The date and time that were in effect for the writer of the tweet when it was transmitted are normally not known.

Thus, the date and time displayed on Twitter are only approximate guides to the timing of a tweet.

Via Thomas, Matt (matthomas). "This. RT @JenHoward How do you cite a tweet? The MLA is glad you asked. (You did ask, didn't you?) bit.ly/ykLfcQ." 2 March 2012, 2:21pm. Tweet.

This article available online at:

<http://www.theatlantic.com/technology/archive/2012/03/how-do-you-cite-a-tweet-in-an-academic-paper/253932/>

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## **8 IFA Competitions**

To the members of the Permanent Scientific Committee and the Executive Committee

Dear All,

With this email we would like to draw your attention to the following competitions:

1. As you know IFA has instituted the Mitchell B. Carroll Prize in order to encourage scientific work. This Prize is awarded for a work dealing with international fiscal questions, comparative fiscal law or local fiscal law with the emphasis on the relationships with the fiscal law of foreign jurisdictions. Competition for the Prize is open to lawyers, accountants and economists.
2. In 2010 IFA launched the Maurice Lauré Prize. IFA has instituted this Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of the Value Added Tax system in France, now applied in more than 160 jurisdictions.
3. Finally, IFA has initiated a so-called "Poster Programme" to attract young students to international taxation. The programme is open to a maximum of ten students graduating in international taxation who are writing a thesis on a purely theoretical or more practical subject.

For further information, rules of the competition and application we kindly revert you to the attached letters.

Please note that the deadline date for sending in applications for all three competitions is 1 April 2012.

Thank you in advance for you assistance.

With kind regards,

Anja van Zwietering  
Executive Secretary  
International Fiscal Association  
WTC - PO Box 30215  
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Tel: +31-10 405 2990  
Fax: + 31-10 405 5031

<http://www.ifa.nl>

The website is [www.ifa.nl](http://www.ifa.nl) and all of them appear under the Activities banner  
[http://www.ifa.nl/activities/poster\\_programme/pages/default.aspx](http://www.ifa.nl/activities/poster_programme/pages/default.aspx)  
<http://www.ifa.nl/activities/mlp/pages/default.aspx>  
[http://www.ifa.nl/activities/mitchel\\_b\\_carroll\\_prize/pages/default.aspx](http://www.ifa.nl/activities/mitchel_b_carroll_prize/pages/default.aspx)

## **9 Call for Papers**

### **Society of Legal Scholars Annual Conference, Taxation Law section**

Dear Colleagues

I'm writing to invite papers for the Taxation Law section of this year's Society of Legal Scholars annual conference. The 2012 conference will take place at the University of Bristol from Tuesday 11 September to Friday 14 September. Further information is available at: <http://www.legalscholars.ac.uk>

The Taxation Law subject section will meet on Tuesday 11th and Wednesday 12th September (Group A). I'd be grateful if those interested in giving a paper could contact me, by March 25th, with a provisional title and, if possible, a short abstract (say 200 words). Potential presenters may wish to consider addressing the theme of the conference, which this year is 'Pressing Problems in the Law and Legal Education'. 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.

As a new development, the 2012 conference is also inviting contributions of research posters, to be displayed in the Great Hall, along with the publishers' stands, where refreshments will be served. Two sets of posters will be displayed; half on Tuesday-Wednesday, half for Thursday-Friday, with a maximum of 20 posters per session. Those giving posters will be expected to pay to attend their part of the conference. They will be asked to be with their poster during refreshment breaks so that they can answer questions of those who come to view the posters. Posters should be of A1 size, and an example will be put on to the SLS website so that those who do not have experience of posters as a means of presenting research can get an idea of what is involved. There will be a prize for best poster—further details will be posted on the SLS website.

Dr Glen Loutzenhiser  
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SLS Tax Law Section.  
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### **TEI Award for the best short publication on European and/or International Tax Law**

The Tax Executive Institute in cooperation with the Institute for Austrian and International Tax Law of the WU Vienna is glad to announce the TEI Award for the best short publication on European and/or International Tax Law. Eligible to the award are all doctoral researchers (aged 35 and below) who have drafted an article for a tax journal or chapter in a collective volume accepted for publication between 1 August 2011 and 31 July 2012. Applications must include the full text of the manuscript (drafted in English, French, German, Italian or Spanish) and evidence of publication (or an official letter of acceptance for publication) will have to be sent by 15 August to Astrid Mathias, [astrid.mathias@wu.ac.at](mailto:astrid.mathias@wu.ac.at), and will be examined by a jury composed by the Professors of the Institute for Austrian and International Tax Law. The winner of the award (Eur 1.000,- plus an admission free of charge to a conference organised by the Institute for Austrian and International Tax Law) will be announced at the Conference on ECJ Pending Direct Tax Cases on 29 November 2012.

Kind regards,

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

### **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](mailto:justin.dabner@jcu.edu.au)  
Ph: 0412 283 702

Supporting Sponsors:

Taxation Institute; Thomson Reuters; Griffith University, CCH Australia

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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。Editor 主编

Eva Huang, Lecturer, Discipline of Business Law, The University of Sydney Business School  
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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

### 10 Vacancies

#### Administrative Decisions Tribunal of NSW Part-time Deputy President and Divisional Head, Revenue Division

The Honourable Greg Smith SC MP, Attorney General, is seeking expressions of interest from qualified persons for appointment as a part-time Deputy President and Divisional Head



of the Revenue Division of the Administrative Decisions Tribunal of NSW (“the ADT”) for a period of up to 3 years.

The ADT is created by the Administrative Decisions Tribunal Act 1997. The ADT undertakes independent external review of administrative decisions made by government bodies or officials. The Revenue Division judicial members hear reviews of certain decisions made by the Chief Commissioner of State Revenue including payroll tax, land tax, and stamp duties. The Revenue Division has both judicial and non-judicial members who may sit on Appeal Panels.

Membership classification and selection criteria: Deputy Presidents and non-presidential judicial members are required to be either current or former judicial officers or Australian lawyers of at least 7 years standing. Prospective appointees should be able to demonstrate their specialist expertise and experience in the work of the Revenue Division, good communication skills, and a capacity to produce written decisions in a timely way. Experience as a tribunal member would be an advantage. All expressions of interest must address the requirements as set out in the information package.

General: The NSW Government is committed to increasing the representation of women, people of culturally diverse backgrounds, people with a disability, people of Aboriginal and Torres Strait Islander descent and young people on such tribunals, and expressions of interest by individuals from these groups are welcomed. A commitment to the principles of social justice and cultural diversity is essential.

Inquiries: Ms Pauline Green, Registrar, ADT, (02) 9377 5690.  
ADT website: [www.lawlink.nsw.gov.au/adt](http://www.lawlink.nsw.gov.au/adt)

Expressions of interest in Word or PDF format addressing each of the selection criteria, accompanied by a detailed curriculum vitae and the names of at least two referees, must be completed online by 30 March 2012.

\*\*\*\*\*

### **Administrative Decisions Tribunal of NSW Part-time Judicial Members, Revenue Division**

The Honourable Greg Smith SC MP, Attorney General, is seeking expressions of interest from qualified persons for appointment as part-time judicial members of the Revenue Division of the Administrative Decisions Tribunal of NSW (“the ADT”) for a period of up to 3 years.

The ADT is created by the Administrative Decisions Tribunal Act 1997. The ADT undertakes independent external review of administrative decisions made by government bodies or officials. The Revenue Division judicial members hear reviews of certain decisions made by the Chief Commissioner of State Revenue including payroll tax, land tax, and stamp duties. The Revenue Division has both judicial and non-judicial members who may sit on Appeal Panels.

Membership classification and selection criteria: Deputy Presidents and non-presidential judicial members are required to be either current or former judicial officers or Australian lawyers of at least 7 years standing. Prospective appointees should be able to demonstrate their specialist expertise and experience in the work of the Revenue Division, good communication skills, and a capacity to produce written decisions in a timely way. Experience as a tribunal member would be an advantage. All expressions of interest must address the requirements as set out in the information package.

General: The NSW Government is committed to increasing the representation of women, people of culturally diverse backgrounds, people with a disability, people of Aboriginal and Torres Strait Islander descent and young people on such tribunals, and expressions of interest by individuals from these groups are welcomed. A commitment to the principles of social justice and cultural diversity is essential.

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ADT website: [www.lawlink.nsw.gov.au/adt](http://www.lawlink.nsw.gov.au/adt)

Expressions of interest in Word or PDF format addressing each of the selection criteria, accompanied by a detailed curriculum vitae and the names of at least two referees, must be completed online by 30 March 2012.

\*\*\*\*\*

### **11 Report on 3rd International Taxation Conference at Hong Kong University**

The 3rd Taxation Law Research Programme (TLRP) International Tax Conference was held on Saturday, 25 February 2012 in Hong Kong (in conjunction with a team from the Vienna University of Economics and Business (WU) - led by Prof Michael Lang). The TLRP is housed within the Asian Institute of International Financial Law (AIIFL) in the Faculty of Law at Hong Kong University (HKU).

Among the participants, we had taxation law students from the Sun Yat Sen (Zhongshan) University and HKU, LLM International Tax students. We were delighted to have speakers from WU who gave a series of very comprehensive presentations on various aspects of the new taxation relationship between the European Union and Greater China. In every case, it was evident that our commentators (from around the world) had put significant thought into preparing their commentaries - a key reason why each contribution worked so well in our view. We are especially indebted to Prof Andrew Halkyard who was both one of the commentators and who played a significant part in the hosting-team.

We had excellent support, too from our Dean, Prof Johannes Chan and Prof Say Goo, Director of AIIFL. Support from General Staff within the Faculty, and especially from Flora Leung and Raymond Lam was outstanding - as always. Within 24 hours, Raymond had uploaded over 100 snaps from the Conference onto the Faculty Photo Gallery - they can be seen at: <http://www.law.hku.hk/conferencesphoto2012/feb/225/index.html>

The Faculty of law at HKU will move into a brand new building on the now being completed, (adjacent) Centenary Campus, in May 2012. We look forward to holding the next TLRP Conference in the new Law Building.

Richard Cullen, Wilson Chow & Xu, Yan  
Conference Organizers

### **12 Tax, accounting, economics and law related meetings**

#### **Local**

The **25th Annual Conference of the Australasian Tax Teachers Association Conference 2013**, hosted by the University of Auckland, will be held at the University of Auckland in early 2013. Contact Peter Vial [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz) for further details.

UNSW Australian School of Business **10th International Conference on Tax Administration**, Tax Administration: Risky Business, 2 & 3 April 2012, 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. Admission Price: \$795.00; Full time student registration fee \$645. Additional cost for a dinner guest \$150. Tattersalls Club Sydney, 181 Elizabeth Street,, Sydney, NSW, 2000  
[http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/ATAX\\_Tax\\_Administration\\_Conference\\_2012.pdf](http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/ATAX_Tax_Administration_Conference_2012.pdf) Registration is now open and the program is finalised for the Atax 10th Annual Taxation Administration Conference. Full details and registration are now available at our website  
<http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Pages/default.aspx#>

UNSW Australian School of Business **24th Annual GST Conference - GST Workshop for GST Professionals**. 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](mailto:christine.brooks@unsw.edu.au)

\* Full conference program and registration available on 23 January 2012 at [www.asb.unsw.edu.au/tbl](http://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

**National GST Symposium 2012**. Putting the purpose in 'creditable purpose'. Tuesday, 1 May 2012 8.45am – 6.30pm (Cocktail function from 5.00pm), University of Melbourne Law School Woodward Centre, Level 10, 185 Pelham Street, Carlton Vic 3053. The Institute of Chartered Accountants in Australia and the University of Melbourne Law School are pleased to present the Institute's inaugural National GST Symposium 2012. This unique event features Australia's most influential legal minds who will discuss the interpretation of the concept of 'creditable purpose' that establishes the eligibility for input tax credits under Australian GST law. **Members of ATTA will be eligible for the ICAA discounted member registration price for this Symposium. Please state that you are an ATTA member on the registration form.**

Thought-provoking and influential, the Symposium will examine one of the most important aspects of GST through the minds of esteemed experts from government, the Bar, academia, practice and the judiciary, including The Hon Justice Edmonds of the Federal Court of Australia. Each key speaker will present a paper on one of five different aspects of the 'creditable purpose' test, giving their erudite opinion from a legal and practical perspective. In addition to the five presenters, a select panel of expert commentators will examine these opinions in open panel sessions, with a rare opportunity for the audience to ask questions of all of the experts.

Speakers

The Hon Justice Richard Edmonds, Federal Court of Australia

Robert Olding, Deputy Chief Tax Counsel – Indirect Taxes, ATO

David Bloom QC, Barrister, NSW Bar

John de Wijn QC, Barrister, Victorian Bar

Associate Professor Rebecca Millar, University of Sydney Law School

Commentators include, in addition to the speakers:

Commentators

Jennifer Batrouney SC, Barrister, Victorian Bar

Professor Richard Vann, Challis Professor of Law, University of Sydney Law School

Geoff Mann, Partner, Ashurst

<http://www.charteredaccountants.com.au/Training/Tax/Courses/National-GST-Symposium>

**3rd Queensland Tax Researchers' Symposium**, James Cook University, Friday, 29 June 2012. 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 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. 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 [justin.dabner@jcu.edu.au](mailto:justin.dabner@jcu.edu.au); Ph: 0412 283 702

Supporting Sponsors: Taxation Institute; Thomson Reuters; Griffith University; CCH Australia

**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](mailto: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](mailto: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](mailto: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

Intensive Course “**An Introduction to International Taxation**” (June 2012). Presenter:  
Sarah Hinchliffe, Australian Legal Practitioner and Teaching Fellow at the University of  
Melbourne. An introductory level course to the operation of international taxation as it applies  
to expatriates and businesses. The Course will provide a comprehensive introduction to the  
current international tax regime operating in select jurisdictions, including Hong Kong,  
Mainland China, Australia, the United Kingdom and the United States. Course Details can be  
found at <http://www.law.hku.hk/aiifl/research/taxation.html>.

A three-day **International Greening Education Event** will be held from 10th to 12th of  
October 2012 in Karlsruhe, Germany. This event will bring together academia, policy makers,  
representatives of government and international development agencies, senior members of  
academic institutions, school administrators and teachers, sustainable development  
practitioners, environmental management professionals and other stakeholders from around  
the world. You are cordially invited to attend this international event and/ or nominate the  
member(s) of your institution. For further information, please see the event details.  
<http://www.etechgermany.com/IGEE2012.pdf>  
Or contact via email: [mail@etechgermany.com](mailto:mail@etechgermany.com)

#### **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 2012 in Xiamen, China. For further details, please contact Eva Huang <[eva.huang@sydney.edu.au](mailto: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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2012 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

Recent Case Law on Tax Treaties

16 - 18 April 2012, Amsterdam

Earn CPE credits

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

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

The tentative Seminar programme is as follows:

Recent developments

IFA/OECD

IFA/EU

Mutual agreement procedure and the resolution of cross-border disputes

Cross-border arbitrage

Limitations on benefits articles in income treaties: the current state of play

Article 3 (2) and the scope of domestic law

Penalties and domestic law dispute resolution procedure

VAT on non-resident sellers

International communications income

Developments in cross-border taxation in the Latin American region

Cross-border charitable and other pro-bono contributions

25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

**University of Toronto, The James Hausman Tax Law and Policy Workshop** is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. The workshops are generally held on Wednesdays at lunch time, in the Solarium at 84 Queen's Park. A light lunch is served. If you would like to receive e-mail notification of upcoming tax law and policy workshop seminar events, please contact: Nadia Gulezko at [n.gulezko@utoronto.ca](mailto:n.gulezko@utoronto.ca) ;

[http://www.law.utoronto.ca/visitors\\_content.asp?itemPath=5/7/0/0/0&contentId=951](http://www.law.utoronto.ca/visitors_content.asp?itemPath=5/7/0/0/0&contentId=951)

Other useful tax and law related conference websites include the

International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia <http://www.lawcouncil.asn.au/conferences/events-and-conferences.cfm>

LexisNexis Professional Development Calendar of events  
<http://www.lexisnexis.com.au/aus/conferences/calendar/default.asp>  
See also the *inTax Seminars Directory*, published in *inTax Magazine*.  
Practising Law Institute <http://www.pli.edu/>  
New York County Lawyers Association <http://www.nycla.org>  
American Bar Association <http://w3.abanet.org/home.cfm>  
New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/calendar.html>  
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index  
<http://www.interdok.com/mind> See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

### 13 Recent publications

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

#### Local

**Anderson, Colin; Brown, Catherine and Morrison, David** ‘The certainty of tax in insolvency: where does the ATO fit?’ (2011) 19 *Insolvency Law Journal* 108-122

Blasdel-Marinescu, Jennifer; Connery, Jason & Poms, Douglas ‘Eligibility for treaty benefits under the Australian-US income tax treaty’ (2011) 64 *Tax Notes International* 843-852

Cordara, Roderick and Parisi, Pier *Australian Goods and Services Tax Cases - Decisions and Commentary*, Jeff Barcham editor; Sydney, 2012, \$165. Contact the authors if you wish to purchase a copy: [author@australianGSTcases.com](mailto:author@australianGSTcases.com)

Creighton, Adam ‘The Henry Tax Review: a liberal critique’, *Issue Analysis* No 130, Centre for Independent Studies, 8 March 2012 <http://www.cis.org.au/images/stories/issue-analysis/ia130.pdf>

**Eccleston, Richard** & Marsh Ian ‘The Henry Tax Review, cartel parties and the reform capacity of the Australian state (2011) 46 *Australian Journal of Political Science* 437-451

**Evans, Chris** ‘Reflections on the Mirrlees Review: an Australasian perspective’ (2011) 32 *Fiscal Studies* Special Issue 375-393

Pagone, GT ‘Taxation by discretion’ (2011) 22 *Public Law Review* 298-310

Quiggin, John ‘Boring is good’ *Inside Story* 8 March 2012 <http://inside.org.au/boring-is-good>

Streckfuss, Karen ‘The regulation of unpaid superannuation contributions: the Inspector-General of taxation's review into the ATO's administration of the superannuation guarantee charge’ (2011) 24 *Australian Journal of Labour Law* 281-294

*Taxation Today* Issue 48, February 2012

“Tax Avoidance Revisited - Alesco” - Discusses Developments in the litigation and judicial treatment of tax avoidance (including Alesco decision) - Mike Lennard

“New Zealand Foreign Trusts - Handle with Care!” - discusses some of the principal tax issues associated with NZ foreign trusts - Wendy Duncan

“Wealth Transfer Tax Redux” - Part 1 of a two-part article discussing taxing of transfers of wealth - Jonathan Barrett

“Distributions of Deemed Income by Trustees” - discusses problems in a recent draft Interpretation Statement issued by Inland Revenue - Jarrod Walker

Turner, PG ‘Charitable trusts with political objects’ (2011) 70 *Cambridge Law Journal* 504-506

## Overseas

*Asia-Pacific Tax Bulletin* Number 1- 2012

Permanent Establishments and the Mining Industry – A Roadmap to the Taxation of Resource-Based Activities under Tax Treaties - Catherine Brown

Australia - The Carbon Tax - Suzanne Dickey

Convergence of Indian Accounting Standards with IFRS – Tax Implications - Vandana Baijal and Zainab Bookwala

India - The Direct Taxes Code’s Proposed Changes to the Transfer Pricing Rules and the Anticipated Impact - Tarun Arora and Shikha Gupta

India - The Proposed General Anti-Avoidance Rule – A Critical Analysis - Kamesh Susarla

India - The Journey from Tata Consulting Services to Samsung – A Primer on the Tax Characterization of Software Payments - Mukesh Butani and Parul Jain

India - A Paradigm Shift of Residence Rules - Shailendra Sharma and Julius Cardozo

India - Piercing the Corporate Veil in Taxation Matters - Adhitya Srinivasan and Vipul Agrawal

India - The Proposed Controlled Foreign Company Regime - Sanjay Sanghvi and Ritu Shaktawat

India - Structuring New Investments and Managing Existing Investments - Hemal Zobia and Jimit Devani

India - Taxation Aspects of Mergers and Acquisitions - Bijal Ajinkya and Mahesh Kumar

India - Taxability of Liaison Offices - P. Raj Kumar Jhabakh

Reports on the following: Australia, China, China/Hong Kong, Fiji, Hong Kong, Indonesia, Japan, Malaysia, Papua New Guinea, Philippines, Singapore, Sri Lanka, Thailand.

*Bulletin for International Taxation* Number 3 - 2012

OECD - Red Card Article 17? Dick Molenaar, Mario Tenore and **Richard Vann**

New Switzerland–Germany and Switzerland–United Kingdom Agreements: Does Anyone Offer More than Switzerland? Alfonso Rivolta,

Netherlands, Brazil - Netherlands Supreme Court Decides in Taxpayer’s Favour Regarding Calculation of Double Tax Relief for Interest - Hans Mooij

Netherlands, Belgium, Nigeria - Netherlands Court of Appeals Decides against Taxpayer in a Triangular Case Involving the Taxation of Ship Employment Income - Hans Mooij

An Assessment of the Anti-Tax Avoidance Doctrines in the United States and the European Union - Patricia Lampreave

South Africa - New Rules for Tax on Dividends (Domestic and Foreign) and Other Company Distributions - Ernest Mazansky

OECD - Thoughts on the Forum on Tax Administration, Buenos Aires, January 2012 - Jeffrey Owens

*European Taxation* Number 2/3 - 2012

Editorial - Who is the True Taxpayer? Eric Robert

An Update on the Concept of Beneficial Ownership from an Italian Perspective - Lorenzo Banfi and Francesco Mantegazza

Recent Developments Regarding Beneficial Ownership in Denmark - Thomas Booker

European Union - The Commission's Proposal To Introduce an EU Financial Transaction Tax - Thorsten Vogel and Benjamin Cortez



Tax Treatment of Trusts in Austria - Niklas Schmidt  
Venture Capital Funds and the New Tax Framework in Italy - Antonella Magliocco and Giacomo Ricotti  
Understanding How Trusts Are Analysed in Spain: A Comment from a Spanish Legislative Perspective - Florentino Carreño  
EU update  
Commission - Laura Pakarinen  
Court of Justice - Laura Pakarinen  
CFE Opinion Statement on the Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB)  
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Netherlands - National Grid Indus Case: Re-Thinking Exit Taxation - Harm van den Broek and Gerard Meussen

Reimer, Ekkehart; Urban, Nathalie & Schmid, Stefan *Permanent establishments: a domestic taxation, bilateral tax treaty and OECD*, Kluwer Law International, 2012. Updated annually. USD 350.00, EUR 265.00, GBP 208.00

**Sharkey, Nolan** (ed) *Taxation in ASEAN and China: Local institutions, regionalism, global systems and economic development*, Routledge, Milton Park, Abingdon, Oxford, 2012

1. Greater China and South East Asia: A Taxing Problem? (**Nolan Cormac Sharkey**)
2. Considering Different Approaches to Tax Law in China and ASEAN: A Political, Philosophical and Pragmatic Rationale (**Nolan Cormac Sharkey**)
3. China’s Local Tax Regimes: Devolution, Tax Farming and Fiscal Federalism (Hans Hendrichske, Barbara Krug and Ze Zhu)
4. Localization of Central Taxation in China (**Nolan Cormac Sharkey**)
5. Tax Compliance and Administrative Challenges: Lessons from the Philippine Experience (David Chaikin and Maria Cadiz Dyball)
6. Self Assessment System in Malaysia: Performance to Date and Challenges Ahead (**Ern Chen Loo** and **Margaret McKerchar**)

7. The impact of workplace learning groups on ethical behaviour in the Indonesian Tax Office (Kate Collier, Ali Rokhman and Sherria Ayuandini)
8. Tax Reform and Economic Development in Vietnam (**Binh Tran-Nam**)
9. How history has shaped the Hong Kong revenue regime (**Richard Cullen** and Antonietta Wong)
10. The impact of tax incentives on economic development in Singapore and Hong Kong (Stephen Phua Lye Huat and **Andrew Halkyard**)
11. Bilateral tax treaties and ASEAN economic integration – current position and future prospects (**Sunita Jogarajan**)
12. Tax Residence and Regions: Addressing South East Asian Transnationalism through ASEAN (**Nolan Sharkey** and **Kathrin Bain**)
13. The wrap: Impact of a region’s tax systems on the changing world order (**Yuri Grbich**, **Nolan Cormac Sharkey** and Edmond Wong)

#### 14 ATTA members in the media

##### Anamourlis, Tony

Sweet, Mike ‘Greece and ATO chase tax cheats’, English edition, *Neos Kosmos*, Saturday 3 March 2012, pages 1 and 5. Web: <http://neoskosmos.com/news/en/Greece-and-ATO-chase-tax-cheats>

Shand, Adam ‘Warring clan’ may face \$1bn tax slug’, *The Australian*, Wednesday, 14 March 2012, p.4

#### 15 Quotable quotes

“We are from a purely financial point of view greatly more generous than our ancestors ever were, surrendering up to half of our income for the communal good. But we do this almost without realizing it, through the anonymous agency of the taxation system; and if we think about it at all, it is likely to be with resentment that our money is being used to support unnecessary bureaucracies or to buy missiles. We seldom feel a connection to those less fortunate members of the polity for whom our taxes also buy clean sheets, soup, shelter or a daily dose of insulin. Neither recipient nor donor feels the need to say ‘Please’ or ‘Thank you.’ Our donations are never framed – as they were in the Christian era – as the lifeblood of an intricate tangle of mutually interdependent relationships, with practical benefits for the recipient and spiritual ones for the donor.”

Source: de Botton, Alain *Religion for atheists: a non-believer’s guide to the uses of religion*, London, Hamish Hamilton, 2012 pp 26-27

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“The imminent release of a new muscled-up retrospective tax after pulling off legislation by media release to crack down on tax avoidance loopholes smacks of a desperate grab for cash by the federal government as it prepares for an election next year.

The Gillard government's obsession with raising money became palpable when powerbroker Mark Arbib, on his last day in political office, issued a media release warning of a change to the law on tax avoidance - effective immediately.”

Source: Ferguson, Adele 'Tax net cast wider in effort to balance budget' *Sydney Morning Herald Business Day* 5 March 2012 p 5 <http://www.smh.com.au/business/tax-net-cast-wider-in-effort-to-balance-budget-20120304-1uaxn.html>

\*\*\*\*\*

"Following the Great Depression and with the onset of World War II, there were discussions between the Commonwealth and the States about the possibility of a political arrangement under which the States would vacate the field of income taxation in favour of the Commonwealth, subject to receiving compensation for lost revenues. Agreement was not forthcoming at the 1942 Premiers' Conference. There was no support from any State for Commonwealth proposals to take over income taxation.

The importance of Commonwealth income tax to wartime revenue is illustrated by its growth from 16% of total tax revenues in 1938-1939, to 44% in 1941-1942.<sup>56</sup> In the event, on 7 June 1942, the Commonwealth Parliament passed four Acts the effect of which was to take over the levying and collection of income tax from the States. These Acts gave rise to Australia's first uniform income tax scheme."

Source, French, Robert 'Tax and the Constitution', The Tax Institute's 27th National Convention *DG Hill Memorial Lecture*, 14 March 2012, Canberra p 17

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"The French must be from Mars and Anglo-Saxons from Venus, as it is hard to imagine a political campaign in the English-speaking world today where candidates compete in their calls for new taxes."

Source: Symons, Emma-Kate 'Vive la France! Let them eat tax' *Australian Financial Review* 20 March 2012 p 63

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"Once you make the decision you're going to do something dishonest, am I so much worse than a shoplifter or somebody that cheats on their tax returns simply because I had the opportunity?"

Source: Interview with ex-lawyer Marc Dreier by Marc Simon, a full-time entertainment lawyer and part-time documentary film maker, in film called 'Unraveled'.

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The following were submitted by Chris Wallis.

per Collier J  
*Queensland Maintenance Services Pty Ltd v Commissioner of Taxation (No 2)* [2012] FCA 114 (21 February 2012) at [15]

"Notwithstanding the possibility that the decision-maker would revise his decision in respect of the proportion stated by the Original Notice on the provision of written material from the applicant, from the perspective of the applicant on 9 and 10 June 2011 a gamble by it on the goodwill of the Commissioner may well have appeared a risky prospect. The applicant was entitled to commence legal proceedings to protect its position and did so."

per Logan J

*Commissioner of Taxation v Interhealth Energies Pty Ltd as Trustee of the Interhealth Superannuation Fund* [2012] FCA 120 (22 February 2012) at [1]

[The two members formerly commercial and de facto partners] Ms Hambrook and Mr Wilson each gave evidence before me. To my direct observation, their antipathy one for the other was palpable, mutual and enduring.

At [19]

I do not doubt that Ms Hambrook is well capable of expedient action in matters touching on her personal interest, even in circumstances which, viewed objectively, are redolent of a conflict of interest. She is an astute, determined woman, convinced of the righteousness of her actions with respect to the ISF and not hesitant to express that conviction (her affidavits are riddled with editorial self justifications). I am wary of acting on her uncorroborated evidence alone. That acknowledged, much bad blood, manifested by much litigation in which they have been on opposing sides, has passed between her and Mr Wilson (or related entities) since March 2004. Even after entering into a comprehensive deed of compromise, of which more shortly, he has demonstrated a degree of recalcitrance in carrying that agreement into effect both in letter and in spirit.

at [69]

The final payment in June 2008 was struck by Ms Hambrook's reference to a valuation which placed the worth of the Bilambil property and thus the trust units dependent upon it for value at nil. The instructions upon which that valuation was based were hers and hers alone. They painted a dramatic picture of ongoing serious disputation. They made no reference whatsoever to the deed of compromise and to the comprehensive releases it contained or that Mr Wilson remained bound by the deed of compromise. In that omission Mrs Hambrook was not merely reckless, she was deliberately misleading.

## **ATTA News April 2012**

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

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### **1 Presidential column**

I am sure ATTA members have been having as busy a time as I have in March and April. Teaching is taking up most of our time and university administration the rest of it.

With lectures in full swing it has been a bit of a surprise to me at how busy we have been in Sydney with conferences. Sydney University hosted a small invited gathering of researchers at the end of March, at which academics – mainly from Oxford and Sydney Universities – discussed several topics ranging from taxing small business to carbon tax with tax avoidance in between. Just as they did for ATTA, Sydney put on a great event in a great location. This event was followed on 2 and 3 April by the much larger biennial Atax International Tax Administration conference in the Sydney CBD, which attracted nearly a hundred delegates with strong international representation, and included some of the most senior staff of the ATO, NZ Inland Revenue Department and the HMRC. The organisers of that conference hope to produce another book in the Tax Administration Conference series. Topics at the conference included the usual wide range of tax administration matters such as compliance, compliance costs, liabilities of directors, regulating tax agents, tax morale and so on. It was pleasing to find Australia so attractive to international speakers. That Atax conference was followed by the Atax Annual GST Conference at Noosa – a smaller more practitioner focussed affair it was also a success. A particular highlight was the keynote address by Prof Greg Smith of the Australian Catholic University who was a member of the “Henry Review”. His discussion of why you would introduce a cash flow tax really impressed the delegates.

At the end of that series of events your President is somewhat exhausted by conferences – but I must not forget the important news about our own annual conference. Your ATTA Executive committee was delighted to hear from Peter Vial that the Annual ATTA Conference in Auckland will be on 23 to 25 January 2013. We look forward to seeing you all there and I would like to record my thanks to Peter and his team for their assiduous efforts to secure dates in January that will be most convenient to ATTA members.

That, of course, is not the only event that is on in the next few months and Colin Fong has extracted below the usual wide range of events and gatherings at which ATTA members can show off their research and confer with colleagues. These include the Queensland Research

Symposium, and ALTA's Revenue Law stream amongst others. Do have a look and, if you can, do get involved.

Michael Walpole

## **2 Call for Papers: 2012 edition of JATTA**

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is Tuesday 1 May 2012.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2012 ATTA conference papers and other papers on the theme of this year's ATTA conference –Tax Change: Convergence or Divergence. Submissions should be presented in double spaced 12 point Times Roman font and should conform with the Australian Guide to Legal Citation (AGLC), produced by the Melbourne University Law Review: see <http://mulr.law.unimelb.edu.au/go/aglc>. Papers should also include an abstract of approximately 100 words submitted on a separate page and a short bio of the author/authors, also 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 and is included in the ERA 2012 Journal List: [http://www.arc.gov.au/era/era\\_2012/era\\_journal\\_list.htm](http://www.arc.gov.au/era/era_2012/era_journal_list.htm). Please submit your papers by email to Rebecca Millar at [rebecca.millar@sydney.edu.au](mailto:rebecca.millar@sydney.edu.au) and copy to Nancy Carrasco at [nancy.carrasco@sydney.edu.au](mailto:nancy.carrasco@sydney.edu.au) no later than 1 May 2012.

## **3 Arrivals, departures and honours**

Attorney-General Nicola Roxon announced on 19 April 2012, appointments to the Administrative Appeals Tribunal, which provides independent merits review of administrative decisions made by Australian Government ministers, agencies and other tribunals. One of the appointments was ATTA member, Professor **Robert Deutsch** (UNSW Atax) appointed as a deputy president with taxation expertise.

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**Judith Pinny**, formerly Assistant Lecturer, School of Accountancy, Massey University-Wellington campus, is now the Accounting Standards Project Manager, External Reporting Board, Wellington, New Zealand.

## **4 New Zealand developments**

March 2012 saw the Revenue Minister (Peter Dunne) announce the new tax policy work programme for 2012/13. While the tax system is seen to be in good shape, the programme focuses on the Government's aim to return to surplus through 'responsible management of Government's finances'. Despite this objective, there is little new in the programme, with the presence of the familiar objectives of building a competitive and productive economy while delivering better public services. Overall aims of improving efficiency and fairness are evident, with Student Loans receiving attention both in this speech and with the Student Loan Scheme Amendment Bill passing its final stages in Parliament in early April.

The Student Loan Scheme Amendment Bill increases expected repayment levels with the intention of making the Student Loan Scheme fairer (to those who do repay their loans) and reducing the overall student loan debt. The aim of the Bill is to improve the rate of repayment by reducing the term of the 'repayment holiday' permitted to those who go overseas before repaying their student loan. This term reduces from three years to one year. It also removes the ability for those with student loans in New Zealand to offset losses against their income in order to reduce their liability to repay their student loan.

Lisa Marriott

## 5 Book reviews

Freudenberg, Brett *Tax flow-through companies*, North Ryde, NSW, CCH, 2011

The book is the second publication of the CCH and ATTA Doctoral Series. It deals with the important policy option of introducing a flow-through company regime in Australia. The analysis in the book adopts largely a comparative approach and draws on the experience of the flow-through company regimes in three countries (namely New Zealand, the UK and the US) which provides valuable comparative material and lessons for Australia. The book is essential reading for tax policy makers who are contemplating the introduction of a flow-through company regime, as well as for readers who have a general interest in the dilemma of whether to treat a company as a separate entity from its shareholders or to treat the two parties as one enterprise for tax purposes.

The book has seven chapters. Chapters 1 to 3 serve primarily to set the stage for the substantive analysis in Chapters 4 to 6, while Chapter 7 concludes the study. After explaining the aims, the research method and the structure of the book in Chapter 1, Chapter 2 examines the theory of tax neutrality and how it can be achieved through tax transparency. Chapter 3 provides the definition of flow-through company in the context of the study, identifies such entities in New Zealand, the UK and the US, and illustrates the popularity of the regimes with empirical data in the three countries. The next three chapters focus on three key issues of implementing a flow-through company regime respectively. Chapter 4 deals with the risk to revenue due to the allocation of losses of the company to its members who have limited liability. Chapter 5 analyses the complexity associated with the introduction of the regime. Chapter 6 considers the impact of the regime on financing for closely held businesses. Chapter 7 concludes the study by summarising the major findings and arguing that despite Australia may have little to gain from introducing a flow-through company regime, the government may be under increasing pressure to do so.

Antony Ting  
University of Sydney

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Kendall, Keith *Taxation and revenue law*, 2<sup>nd</sup> ed, Chatswood, NSW, LexisNexis Butterworths, 2011

This work is part of the LexisNexis study guides and is aimed at exam preparation or revision. Key cases can be found by using the table of cases, and legislation can be found using the table of statutes with the 1997 act scoring more mentions than the 1936 act. The case summaries have the citation to the case, facts, issue and decision. The issue is always posed as

a question which mirrors the IRAC method of legal problem solving. Most chapters do have case summaries and a few do not. Commentary is interspersed with cases, legislation and taxation rulings.

For the novice in accounting, there are numerous formulas. As tax is such a technical subject, this book is a real attempt to demystify the mystique surrounding this subject.

On the publicity on the back cover of the book, it suggests: “remember more with short and concise paragraphs, bullet-pointed summaries, flowcharts and tables”. I was looking hard to find any flowcharts. Perhaps the publicist got confused with a rival product of, Ian Iredale *Online tax flowchart guide*, CCH.

The book is well laid out, and the author uses clear and precise language. Not only will students benefit from this, perhaps it could also be marketed to company officers who need a background to the tax obligations their organisations need to fulfil.

Colin Fong

## **6 Call for Papers**

**Journal of Applied Law and Policy** <http://business.curtin.edu.au/business/jalap>  
Call for Contributions – 2012

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 2012.

The theme for JALAP is ‘Contemporary Issues in Law 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 2012 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 2012 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 (<http://mulr.law.unimelb.edu.au/files/aglcdl.pdf>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Editor-in-Chief JALAP at [cbs-alap@cbs.curtin.edu.au](mailto:cbs-alap@cbs.curtin.edu.au) by Wednesday 11th July 2012.

Professor Dale Pinto  
Editor-in-Chief  
JALAP



## Colloquium on Jurisprudential Perspectives of Taxation Law

Invitation and Call for Papers - A Colloquium of The Victoria University of Wellington and Cornell University

Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell)

Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY

Monday and Tuesday, 24 and 25 September 2012

The Colloquium will focus on analytical and normative legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on this question? What is the relationship between law and morality in the context of income tax? Contributions are welcome on all topics of taxation law. (Discussion will generally not be concerned with broad topics of fiscal policy, or, for instance, on whether governments should use taxes to redistribute wealth.) The proposed seminars, which may be adjusted depending on the interests of participants, are:

24 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance
4. Statutory and treaty interpretation

25 September (9.00 – 17.00)

5. Autopoiesis and income tax law
6. Penalties
7. Anti-avoidance rules and the rule of law
8. Avoidance and morality

Cost: There is no charge for attendance or for materials. Participants bear their own costs of travel, accommodation, and sustenance.

Eligibility: Most participants will be members of research institutes and university faculties, though there is space for a number of thesis students, legal practitioners, and independent scholars. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials: Consult Professor Prebble's personal page, which has an index to papers on Jurisprudential Perspectives of Taxation Law on the SSRN site, to find a compilation of philosophical writing, available for free download, on which discussion or writing at the colloquium may be based.

Language: English.

Antecedents: This colloquium will develop themes addressed in earlier colloquia in this series: Prebble-Vording, Universiteit Leiden, 2005, Prebble-Chowdry, King's College London, 2006, Prebble-Grau, Universidad Complutense de Madrid, 2008, and Prebble-Greggi, L'Università degli Studi di Ferrara, 2010.

Registration and offers of papers: Write by e-mail (no special form) to the conveners, [vuw-cornell-colloquium@vuw.ac.nz](mailto:vuw-cornell-colloquium@vuw.ac.nz). Please include name, salutation, and full contact details (postal and courier).

Form of papers: Initial outlines, leading to developed papers, are preferred, but the conveners will consider partially developed papers that will accompany oral addresses.

Papers at incubation stage: Projects for feedback to authors at short incubation sessions are welcome.

Registrants who would welcome suggestions about writing papers that analyse tax law from a jurisprudential perspective are warmly invited to contact Professor Prebble.

Accommodation: There is a block booking under Law School Taxation Colloquium, \$135/night at the Hilton Garden Inn, Ithaca (20 minutes' brisk walk to Cornell Law School,

steepish hill, 0.8 miles, 1.3 kilometres.) Alternatively, the Statler Hotel is 650 metres from the colloquium but more expensive.  
Registrations received by 13 July 2012 will have priority.

### **Society of Legal Scholars Annual Conference, Taxation Law section**

Dear Colleagues

I'm writing to invite papers for the Taxation Law section of this year's Society of Legal Scholars annual conference. The 2012 conference will take place at the University of Bristol from Tuesday 11 September to Friday 14 September. Further information is available at: <http://www.legalscholars.ac.uk>

The Taxation Law subject section will meet on Tuesday 11th and Wednesday 12th September (Group A). I'd be grateful if those interested in giving a paper could contact me, by March 25th, with a provisional title and, if possible, a short abstract (say 200 words). Potential presenters may wish to consider addressing the theme of the conference, which this year is 'Pressing Problems in the Law and Legal Education'. 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.

As a new development, the 2012 conference is also inviting contributions of research posters, to be displayed in the Great Hall, along with the publishers' stands, where refreshments will be served. Two sets of posters will be displayed; half on Tuesday-Wednesday, half for Thursday-Friday, with a maximum of 20 posters per session. Those giving posters will be expected to pay to attend their part of the conference. They will be asked to be with their poster during refreshment breaks so that they can answer questions of those who come to view the posters. Posters should be of A1 size, and an example will be put on to the SLS website so that those who do not have experience of posters as a means of presenting research can get an idea of what is involved. There will be a prize for best poster—further details will be posted on the SLS website.

Dr Glen Loutzenhiser  
SLS Subject Convenor, Taxation Law  
SLS Tax Law Section.  
Society of Legal Scholars,  
PO Box 3017.  
Bristol BS6 9HJ. UK.  
[webadmin@legalscholars.ac.uk](mailto:webadmin@legalscholars.ac.uk)

### **TEI Award for the best short publication on European and/or International Tax Law**

The Tax Executive Institute in cooperation with the Institute for Austrian and International Tax Law of the WU Vienna is glad to announce the TEI Award for the best short publication on European and/or International Tax Law. Eligible to the award are all doctoral researchers

(aged 35 and below) who have drafted an article for a tax journal or chapter in a collective volume accepted for publication between 1 August 2011 and 31 July 2012. Applications must include the full text of the manuscript (drafted in English, French, German, Italian or Spanish) and evidence of publication (or an official letter of acceptance for publication) will have to be sent by 15 August to Astrid Mathias, astrid.mathias@wu.ac.at, and will be examined by a jury composed by the Professors of the Institute for Austrian and International Tax Law. The winner of the award (Eur 1.000,- plus an admission free of charge to a conference organised by the Institute for Austrian and International Tax Law) will be announced at the Conference on ECJ Pending Direct Tax Cases on 29 November 2012.

Kind regards,

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

### **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:

Taxation Institute; Thomson Reuters; Griffith University, CCH Australia

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## 7 Vacancies

### **The University of Queensland Postdoctoral Research Fellowships 2013: Applications Now Open. Closing Date Schools/Centres/Institutes: 28 May 2012**

The University of Queensland (UQ) invites applications for a number of Postdoctoral Research Fellowships in 2013, to be awarded to early career researchers of exceptional calibre wishing to conduct full-time research at the University in any of its disciplines.

In particular, the scheme aims to attract outstanding recent doctoral graduates to the University in areas of institutional research priority.

To be eligible, an applicant must not have had more than five years full-time professional research experience or equivalent part-time experience since the award of a PhD, as at 30 June 2012. The selection process will also consider the alignment of the proposed research with areas of existing research strength, or research areas that UQ Faculties/Institutes wish to develop as strategic priorities.

The period of appointment will be for three years and appointees are expected to commence in early 2013. The current salary range for the award is A\$79,655.88 – \$88,765.21 p.a. comprising a base salary of A\$68,081.95 – A\$75,867.70, plus 17% superannuation. Each appointee will be entitled to maintenance funds of A\$20,000 over the term of the Fellowship to support research costs. Appointees relocating from interstate or overseas will be entitled to reimbursement of travel and relocation costs.

The Guidelines, Conditions of Award and Application Form are available online at: [www.uq.edu.au/research/rid/fellowships](http://www.uq.edu.au/research/rid/fellowships).

For further information, contact [UQFellowships@research.uq.edu.au](mailto:UQFellowships@research.uq.edu.au).

UQ Research and Innovation  
16 April 2012

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The “Fondazione Antonio Uckmar” provides a scholarship for a stay at our Institute for Austrian and International Tax Law. This scholarship enables a young, talented student focusing on European or international tax law to participate in the “Visiting Research Scholar Program” at our Institute.

This scholarship addresses graduates and/or PhD students with a maximum age of 30 years of any nationality, who have obtained their degree at an Italian University with a thesis on European or International Tax Law, or that intend to do postgraduate research on this field. Further he or she should have excellent knowledge in English and preferably other languages.

The Uckmar Scholarship consists of an invitation to participate in the Visiting Research Scholar Program at the Institute for Austrian and International Tax Law for a period of 6 months as well as a financial support of €10.000,-. Please read more about the details, rules and requirements in the attachment and at [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

The start of this six month scholarship shall be between January and July 2013.

We would like to encourage all interested persons of the target group to apply by Oct. 15, 2012 to Christine Wiesinger, christine.wiesinger@wu.ac.at, and we are looking forward to welcoming the new “Antonio Uckmar Fellow“ to the Institute.

## **8 Tax, accounting, economics and law related meetings**

### **Local**

The **25th Annual Conference of the Australasian Tax Teachers Association Conference 2013**, hosted by the University of Auckland, will be held at the University of Auckland 23-25 January 2013. Contact Peter Vial p.vial@auckland.ac.nz for further details.

**National GST Symposium 2012.** Putting the purpose in ‘creditable purpose’. Tuesday, 1 May 2012 8.45am – 6.30pm (Cocktail function from 5.00pm), University of Melbourne Law School Woodward Centre, Level 10, 185 Pelham Street, Carlton Vic 3053. The Institute of Chartered Accountants in Australia and the University of Melbourne Law School are pleased to present the Institute’s inaugural National GST Symposium 2012. This unique event features Australia’s most influential legal minds who will discuss the interpretation of the concept of ‘creditable purpose’ that establishes the eligibility for input tax credits under Australian GST law. **Members of ATTA will be eligible for the ICAA discounted member registration price for this Symposium. Please state that you are an ATTA member on the registration form.**

Thought-provoking and influential, the Symposium will examine one of the most important aspects of GST through the minds of esteemed experts from government, the Bar, academia, practice and the judiciary, including The Hon Justice Edmonds of the Federal Court of Australia. Each key speaker will present a paper on one of five different aspects of the ‘creditable purpose’ test, giving their erudite opinion from a legal and practical perspective. In addition to the five presenters, a select panel of expert commentators will examine these opinions in open panel sessions, with a rare opportunity for the audience to ask questions of all of the experts.

#### Speakers

The Hon Justice Richard Edmonds, Federal Court of Australia

Robert Olding, Deputy Chief Tax Counsel – Indirect Taxes, ATO

David Bloom QC, Barrister, NSW Bar

John de Wijn QC, Barrister, Victorian Bar

Associate Professor Rebecca Millar, University of Sydney Law School

Commentators include, in addition to the speakers:

Commentators

Jennifer Batrouney SC, Barrister, Victorian Bar

Professor Richard Vann, Challis Professor of Law, University of Sydney Law School

Geoff Mann, Partner, Ashurst

<http://www.charteredaccountants.com.au/Training/Tax/Courses/National-GST-Symposium>

**3rd Queensland Tax Researchers’ Symposium**, James Cook University, Friday, 29 June 2012. 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 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. 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 justin.dabner@jcu.edu.au; Ph: 0412 283 702  
Supporting Sponsors: Taxation Institute; Thomson Reuters; Griffith University; CCH Australia

**Defining, Taxing and Regulating Not-for-Profits in the 21st Century Conference** 19-20 July 2012 Melbourne Law School, University of Melbourne, Australia  
<http://tax.law.unimelb.edu.au/notforprofit>

This major international conference brings together academics, policy makers and advisers to reflect on the theme of defining, taxing and regulating the not-for-profit sector from comparative, theoretical and practical perspectives. The conference will provide insight into the Australian Government's ambitious agenda for not-for-profit reform. The cost of the conference, including GST, is \$295 (inc conference dinner) or \$220 (conference only). The conference dinner will be held on Thursday 19 July.

Registration: <http://www.law.unimelb.edu.au/melbourne-law-school/news-and-events/news-and-events-details/diaryid/5854>

Keynote speakers

- Professor Evelyn Brody of Chicago-Kent Illinois University, a leading US academic specialising in taxation of not-for-profits and not-for-profit corporations law;
- Professor Gino Dal Pont of the University of Tasmania, a leading Australian academic specialising in charity law and author of *The Law of Charity*;
- Professor Myles McGregor-Lowndes OAM of Queensland University of Technology, a leading Australian academic specialising in not-for-profit studies; and
- Hubert Picarda QC, a leading UK charity law barrister and author of *The Law and Practice Relating to Charities* (October 2010, Supplement Summer 2012).

In addition, addresses will also be given by Robert Fitzgerald AM (Chair of the Advisory Board, Australian Charities and Not-for-Profits Commission), a representative of the New Zealand Charities Commission and the new head of the Australian Charities and Not-for-Profits Commission. We are also excited to announce that the conference will also feature papers from the following distinguished presenters:

- Professor Rob Atkinson (Florida State University)
- Professor Nina Crimm (St John's University) and Professor Laurence Winer (Arizona State University)
- Professor David Duff (University of British Columbia)
- John Emerson AM (Freehills)
- Dr Jonathon Garton (Reader, University of Warwick)
- Professor Peter Luxton (Cardiff University) and Nicola Evans
- Fiona Martin (University of New South Wales)
- Judge Alison McKenna (Principal Judge of the First-Tier Tribunal (Charity), England and Wales)
- Debra Morris (Reader and Director, Charity Law Unit, Liverpool Law School)
- Associate Professor Adam Parachin (University of Western Ontario)
- Dr Matthew Turnour (Queensland University of Technology) and Elizabeth Turnour (Moore's Legal).

**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](mailto: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](mailto: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](mailto: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>

Chartered Institute of Taxation Asia Pacific Branch Singapore Conference ***Tax avoidance and related issues in Singapore and the Asia Pacific***, Friday 27 April 2012, Sheraton Towers Singapore 39 Scotts Road, Singapore 228230. The Asia Pacific Branch of the Chartered Institute of Taxation invites members, tax practitioners and other interested parties to join us for the first Asia Pacific Branch conference and dinner which will be held in Singapore on Friday 27 April 2012. We have a number of first class speakers who will present on aspects of tax avoidance and related issues in the region, as well as provide an update on recent tax developments in the UK. Price: Conference without dinner, SG\$110; Conference with dinner, SG\$170; Booking details: For full details and a booking form please go to [www.tax.org.uk/singapore2012](http://www.tax.org.uk/singapore2012) Further information: Contact Professor Chris Evans at email [cc.evans@unsw.edu.au](mailto:cc.evans@unsw.edu.au) or telephone +612 9385 9546

**"Beneficial Ownership"** Vienna, 18-19 May 2012, Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with support of Ernst and Young Stiftung, Germany. The working sessions of the conference will be on May 18 and 19, all day. For those who will already be here on May 17, we will organize an "open house" reception in the evening of the 17, an informal get-together at the library of the Institute for Austrian and International Tax Law. Our Conference aims at discussing recent developments of the term Beneficial Ownership by presenting the most interesting cases, which have been decided all over the world, and discussing the recently published OECD Discussion Draft on the meaning of the term Beneficial Owner.

We are grateful that outstanding experts of 14 jurisdictions agreed to present the most relevant decisions from their countries. Furthermore, we will assess the meaning of the term Beneficial Owner used in European Tax Law in comparison to its meaning in Tax Treaty law. The application of the concept of Beneficial Ownership within the scope of the OECD Model Convention will also be discussed taking into account the recently published OECD Discussion Draft. For further details please refer to the programme attached.

In order to have lively and high level discussions, the number of participants is limited. If you are interested in participating, please apply as soon as possible. Please find the invitation and the application forms on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) .

direct link: <http://www2.wu->

[wien.ac.at/taxlaw/index.php?module=ContentExpress&func=display&ceid=599](http://www2.wu-wien.ac.at/taxlaw/index.php?module=ContentExpress&func=display&ceid=599)

**GREIT Lisbon Summer Course on State Aid & The EU Tax Policy Conference**, 4-8 June 2012, [www.greit-tax.eu](http://www.greit-tax.eu) (an independent academic research group on European international taxation), will focus on "State Aid" as a specific topic of European taxation at both an academic and practical level. The course is structured to foster debate among both lecturers and participants from different countries, enabling all participants to enter into a detailed analysis of the recent and pending CJ's case law and the current tax topics under discussion in

the European Union regarding State Aid, namely on “Regional Selectivity”, “Smart Tax Competition and the Geographical Boundaries of Taxing Jurisdictions”, “Material Selectivity”, “State Aid Procedural Rules & Recovery of Unlawful State Aid”, “Fiscal Policy & State Aid” and “Interaction of State aid rules and (i) harmful tax competition rules; (ii) free movement rules, and (iii) national anti-abuse rules: the Gibraltar, Regione Sardegna and CFC cases”. The course will also comprise the analysis of case studies from case law dealing with State Aid issues related with specific jurisdictions, such as “Spain: Goodwill Amortization & State Aid”, “Sweden: Are Risk Capital Incentives State Aid?” and “Netherlands: The Dutch Interest Box & State Aid?”. The international panel of lecturers includes distinguished academics and professionals: Prof. Dr. Michael Lang (WU Vienna), Prof. Dr. Pasquale Pistone (Univ. Salerno/WU Vienna), Richard Lyal (EU Commission), Prof. Dr. Cécile Brokelind (Uni. Lund), Rita Szudoczky (Adv. LLM Leiden/Uni. Amsterdam), Prof. Dr. Daniel Sarmiento Ramirez-Escudero (Univ. Complutense of Madrid/Court of Justice), Prof. Dr. Frans Vanistendael (Uni Leuven, IBFD) and Prof. Dr. Peter Wattel (Uni. Amsterdam). For further information and application, see the following link:  
[http://www.ideff.pt/en/ini\\_detail.php?zID=26&aID=385](http://www.ideff.pt/en/ini_detail.php?zID=26&aID=385)

**An Introduction to International Taxation**, Intensive Course, University of Hong Kong Faculty of Law, 1-3 June 2012. Presenter: Sarah Hinchliffe, Australian Legal Practitioner and Teaching Fellow at the University of Melbourne. An introductory level course to the operation of international taxation as it applies to expatriates and businesses. The Course will provide a comprehensive introduction to the current international tax regime operating in select jurisdictions, including Hong Kong, Mainland China, Australia, the United Kingdom and the United States. Course Details at <http://www.law.hku.hk/aifl/research/taxation.html>.

The European Tax College (Tilburg University / K.U. Leuven) and the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business), with the support of PwC, are proud to invite you to the Conference “**Tax Treaty Case Law around the Globe**”. Our Conference aims at presenting and discussing the most interesting Tax Treaty Cases which had been decided in 2011 all over the world. We are grateful that outstanding experts of 24 jurisdictions coming from five continents agreed to present the most relevant decisions taken in their countries. PLEASE NOTE: "TAX TREATY CASE LAW AROUND THE GLOBE" will be hosted at Tilburg University, June 14 – 16, 2012, Tilburg, The Netherlands. (The subsequent conference on the same topic will be held in Vienna again, on May 23.-25, 2013.). Please see [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) for further details. For your registration or for further questions please contact Yvonne van Hapert or Eva Schupp (e-mail: [ETC@tilburguniversity.edu](mailto:ETC@tilburguniversity.edu)).

Program:

[http://rechten.uvt.nl/etc/ETC\\_program\\_TTCL2012\\_FINAL.pdf](http://rechten.uvt.nl/etc/ETC_program_TTCL2012_FINAL.pdf)

registration form:

[http://rechten.uvt.nl/etc/ETC\\_RegistrationForm\\_TTCL2012.doc](http://rechten.uvt.nl/etc/ETC_RegistrationForm_TTCL2012.doc)

**The Practice of Double Tax Treaties in Case Studies – Senior level course** (June 28 – 30, 2012). The seminar will be a three-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](http://www.wu.ac.at/taxlaw). More information can be provided by Barbara Ender ([b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)).  
[http://www2.wu.ac.at/taxlaw/sonstiges/FolderPracticeofDoubleTaxTreaties\\_062012.pdf](http://www2.wu.ac.at/taxlaw/sonstiges/FolderPracticeofDoubleTaxTreaties_062012.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. Please note: our early bird bonus will expire on April 30, 2102!

**Tax secrecy and tax transparency – the relevance of confidentiality in tax law**, Rust, Burgenland, 5-7 July 2012, conference organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with Orebro



University, Sweden. The conference will start with a welcome dinner in the evening of July 5. The working sessions of the conference will be on July 6 and 7, all day. The main purpose of this research project is to assess not only the ways in which different countries regard the treatment of tax information and tax secrecy, but also its impacts. The conference will deal, among other topics, with the collection of data, the sharing of information domestically as well as internationally and the access to taxpayers' data not only by the public but also by individuals. In order to have lively and high level discussions, the number of participants is limited. If you are interested in participating, please apply as soon as possible. Invitation and the application forms on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

**Colloquium on Jurisprudential Perspectives of Taxation Law** - A Colloquium of the Victoria University of Wellington and Cornell University. Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell). Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY, Monday and Tuesday, 24 and 25 September 2012 <http://www.victoria.ac.nz/law/about/events/victoria-cornell-colloquium-on-jurisprudential-perspectives-of-taxation-law>

**The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference** – Halifax, Nova Scotia, 28-29 September 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. 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](mailto:LawDean@dal.ca)

**International Greening Education Event** -10-12 October 2012, Karlsruhe, Germany. This event will bring together academia, policy makers, representatives of government and international development agencies, senior members of academic institutions, school administrators and teachers, sustainable development practitioners, environmental management professionals and other stakeholders from around the world. You are cordially invited to attend this international event and/ or nominate the member(s) of your institution. For further information, please see the event details. <http://www.etechgermany.com/IGEE2012.pdf>  
Or contact via email: [mail@etechgermany.com](mailto:mail@etechgermany.com)

**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 2012 in Xiamen, China. For further details, please contact Eva Huang <[eva.huang@sydney.edu.au](mailto: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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2012 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

Recent Case Law on Tax Treaties

16 - 18 April 2012, Amsterdam

Earn CPE credits

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

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

The tentative Seminar programme is as follows:

Recent developments

IFA/OECD

IFA/EU

Mutual agreement procedure and the resolution of cross-border disputes

Cross-border arbitrage

Limitations on benefits articles in income treaties: the current state of play

Article 3 (2) and the scope of domestic law

Penalties and domestic law dispute resolution procedure

VAT on non-resident sellers

International communications income

Developments in cross-border taxation in the Latin American region

Cross-border charitable and other pro-bono contributions

25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

**University of Toronto, The James Hausman Tax Law and Policy Workshop** is designed to bring together distinguished tax scholars both from within Canada and internationally to share innovative scholarship that addresses a full range of tax law and policy issues. 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](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](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](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**

*eJournal of Tax Research* - Volume 9, Number 2, 2011

Editorial - **Michael Walpole**

Transparency in the Valuation of Land for Land Tax Purposes in New South Wales - **Vince Mangioni**

Reforming Indirect Taxation in Pakistan: A Macro-micro Analysis - Saira Ahmed, Vaqar Ahmed and Cathal O'Donoghue

The Australian GST Regime and Financial Services: How Did We Get Here and Where are We Going - Kavita Benedict

Financial Supplies: Bundling and Unbundling - Ross Stitt

Managing GST Litigation - Melanie Baker

*eJournal of Tax Research* Volume 9, Number 3, 2011

Editorial - **Nolan Cormac Sharkey** and **Kathrin Bain**

Hong Kong's New Tax Treaty Network - Jefferson Vanderwolk

A Comparative Study of the OECD Model, UN Model and China's Treaties with Respect to Rights to Tax Income and Capital - Bin Yang and Chun Ping Song

An Australia-Hong Kong Double Tax Agreement: Assessing the Costs and Benefits - **Nolan Cormac Sharkey** and **Kathrin Bain**

Some Distinctive Features of Australian Tax Treaty Practice: An Examination of Their Origins and Interpretation - **C John Taylor**  
Recent Changes in International Taxation and Double Tax Agreements in Russia - **Evgeny Guglyuvatyy**

*eJournal of Tax Research* Volume 10, Number 1, February 2012 Special Edition: State Funding Reform in the Australian Federation  
- Fiscal Federalism under Review (at Speed) Editorial - **Neil Warren**  
- The character of Australian federalism - Alan Fenna  
- International lessons in fiscal federalism design - Robin Boadway  
- Going beyond a zero-sum game: reforming fiscal relations - Hansjörg Blöchliger and Camila Vammalle  
- Own revenues in federations: tax powers, tax bases, tax rates and collection arrangements in five federal countries - François Vaillancourt  
- Sharing taxes and sharing the deficit in Spanish fiscal federalism - Violeta Ruiz Almendral  
- The way forward on state tax reform: an AFTSR perspective - Greg Smith  
- Solidarity and the design of equalization: setting out the issues - Bernard Dafflon  
Fiscal equalisation and State incentive for policy reform - **Neil Warren**

**Fong, Colin** 'Tax free websites' (2011) 19 *Australian Law Librarian* 130-40

**Fong, Colin** 'Using humour to teach legal research' (2012) 20 (1) *Australian Law Librarian* 14-20

**Iredale, Ian** 'Innovative use of flowcharts, algorithms and hyperlinks in teaching and learning: with application to Income Tax Law', 13 September 2011  
<http://www.iml.uts.edu.au/scholarship-research/forum/forum09/iredale.html>

*Taxation Today* (Issue 49, March 2012):

"The Limitation on Judicial Review in *Tannadyce*: Has the Supreme Court gone too far?" – James Coleman

"The New Draft Interpretation Statement on Section BG 1: From tax avoidance to parliamentary contemplation" – John Peterson

"Wealth Transfer Tax Redux?" Examines Arguments for estate taxes – Jonathan Barrett

"Look-Through Company Changes"- Further proposed changes to the look-through companies regime – Nola Crafar

John Wanna, John; Trewin, Dennis & Podger, Andrew Tax and social security, October 2011  
<http://www.assa.edu.au/programs/policy/roundtables/roundtable.php?id=50>

Includes: Andrew Podger and John Wanna: Towards a Stronger, More Equitable and Efficient Tax-Social Security System: Report on the Proceedings of the Castles Tax and Social Security Roundtable

Dennis Trewin: Towards a Stronger, More Equitable and Efficient Tax-Social Security System: Overview of the Castles Tax and Social Security Roundtable

Andrew Podger: Ian Castles and the Henry Tax/Transfers Review

## **Overseas**

*Bulletin for International Taxation* Issue No. 4/5 - 2012

Editorial - International - The Second New-Style Bulletin Special Issue - Sophie Witteveen and Fraser Dickinson

IFA Congress Articles

IFA @ Boston: 66th Congress of the International Fiscal Association - Manuel E. Tron

US Taxation of Cross-Border Enterprise Services - Philip R. West and Amanda P. Varma

International, United States - The Debt-Equity Conundrum – A Prequel - Peter H. Blessing

United States - Proposed FATCA Regulations Provide Much Relief though Administrative and Financial Burdens Still Remain - Carol Tello and Joan C. Arnold  
The New US Foreign Tax Credit Rules - Neal M. Kochman and H. David Rosenbloom  
Daunting Fiscal and Political Challenges for US International Tax Reform - Stephen E. Shay  
US Treaty Anti-Avoidance Rules: An Overview and Assessment - Reuven S. Avi-Yonah and Oz Halabi  
The Influence of the 1954 Japan–United States Income Tax Treaty on the Development of Japan’s International Tax Policy - Yoshihiro Masui  
Tax Treaty Case Law News - Brian J. Arnold - comments on a Norwegian case (dependent agent permanent establishment) and an India case (application of the force-of-attraction rule), in respect of both of which there are significant implications.  
European Union - The Anti-Abuse Rules of the CCCTB - Christiana HJI Panayi  
Towards a Homogeneous Theory of Abuse in EU (Direct) Tax Law - Adolfo Martín Jiménez

**Cullen, Richard**; VanderWolk, Jefferson & Xu, Yan (Editors) *Green taxation in East Asia*, Edward Elgar, Cheltenham, 2011

Foreword - Christine Loh

Conspectus - **Richard Cullen** and Yan Xu

Environmental Taxation in China: The Case of Transport Fuel Taxation - Yan Xu

Green Tax Measures for Hong Kong: A Policy Proposal - Jefferson VanderWolk

Land Transportation in Singapore: Tax and Regulatory Policies to Promote Sustainable Development - Stephen LH Phua

Environmental Taxation in the United States: Retrospective and Prospective - Janet E Milne

Optimal Climate Change Tax Policy for Small Open Economies - Arthur J Cockfield

Not Enough Room for Optimal Choices? The European Legal Framework for Green Taxes - Mattias Derlén and Johan Lindholm

Behavior Modifying Taxes, Emissions Trading and Tax Expenditure Reform: Market-based Responses to Climate Change in Australia - **Wayne Gumley** and **Natalie Stoianoff**

Green Taxation: The New Zealand Story - **Shelley Griffiths**

Concluding Thoughts: A Greener Future? Jefferson VanderWolk

*Derivatives & Financial Instruments* Issue No. 2 - 2012

Going Horizontal - Willem Specken

Netherlands - The Proposed Bank Tax: To Tax or Not To Tax? Vincent van der Lans

Canada - New Upstream Loan Rules: Policy Issues and Unexpected Applications - Bruce Sinclair and Kirsten Kjellander

International - Overview of National Taxation of the Financial Sector - Barry Larking

US Dividend Equivalents: Repos and Swaps Subject to Dividend Tax - Paul Carman

Eurozone Exits: Dutch Legal and Tax Aspects - Wiebe Dijkstra and Dick Hofland

Recent Case Law: Indirect Transfer of Interest and Controlling Stake in an Indian Company Held Taxable - P. Raj Kumar Jhabakh

United States - Recent Developments in the Legislative and Regulatory Arena - Viva Hammer

*International Transfer Pricing Journal* Number 2 - 2012

International - Triangular Double Taxation: A Fresh Approach - Hugo Vollebregt

United States - Treatment of Business Synergy for Transfer Pricing Purposes: Critical Analysis of Sections 367(d), 482 and 936 of the Internal Revenue Code and Government Proposals - Leonardo Freitas de Moraes e Castro

Comparative Survey

Italy - Corporate Loss Utilization through Aggressive Tax Planning - Andrea Musselli and Alberto Musselli

Mexico - Corporate Loss Utilization through Aggressive Tax Planning - Javier Diaz de Leon

Spain - Corporate Loss Utilization through Aggressive Tax Planning - Florentino Carreño and Rebeca Rodriguez

United Kingdom - Corporate Loss Utilization through Aggressive Tax Planning - Peter Cussons

Recent developments

Australia - Transfer Pricing Reform: Better Late Than Never - Anton Joseph

Indonesian Transfer Pricing Environment: A Prospect for More Certainty as to Royalties and Service Fees - Carlo Llanes Navarro and Anuar Mukanov

An Analysis of Kenya's Transfer Pricing Regime - Bosire Nyamori

Book review - Associated Enterprises: A Concept Essential for the Application of the Arm's Length Principle and Transfer Pricing, by Dr Ramon Dwarkasing - Rijkele Betten

## 10 ATTA members in the media

### Anamourlis, Tony

Sweet, Mike "ATO targets overseas income", *Neos Kosmos*, Saturday 31 March 2012, p23  
<http://neoskosmos.com/news/en/ato-targets-overseas-income>

## 11 Quotable quotes

"All political parties in Canberra are more interested in short-term political point-scoring over the proposed changes to the taxation affecting businesses, rather than designing business tax reforms to deliver productivity gains for the benefit of all Australians.

Comprehensive business tax reform would include consideration of a package that broadens the tax base and lowers the rate; replaces current state royalties on mining with an economic rent tax; shifts the tax mix away from taxes on mobile capital to immobile natural resources, land and monopoly rents; symmetrical tax treatment of revenue losses and gains; removes stamp duties on property transfers and insurance. The Commonwealth and state governments are involved."

Source: Freebairn, John 'Tax reform is wanting' *Australian Financial Review* 19 March 2012 p 54 [http://afr.com/p/opinion/tax\\_reform\\_is\\_wanting\\_X9len5VhAmC5vsPTWoRNCL](http://afr.com/p/opinion/tax_reform_is_wanting_X9len5VhAmC5vsPTWoRNCL)

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"There is room for improvement. Timeliness has long been a problem. Work practice changes are currently being implemented to try to improve timeliness. But I believe other questions also need to be considered.

- To what extent should public rulings be more issue-based and shorter in a taxation determination format, rather than the more comprehensive taxation rulings format?
- Should there be greater consultation before publication of a draft ruling on the more significant matters to ensure that the ruling is covering the right issues in a helpful way?
- How does the ATO better identify and prioritise issues for public rulings?
- Should ATO views be more principles based guidance (which is non-binding in a legal sense), rather than legally binding rulings?
- Is there a need to enhance the current public rulings panel processes, and if so, how?"

Source: Fitzpatrick, Kevin 'A long innings' (2012) 46 *Taxation in Australia* 394, 398

## **ATTA News May 2012**

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

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### **1 Presidential column**

I have been involved in an activity close to home which, for me, has overshadowed the non event that was the 2012 Federal Budget. This has been finalizing the annual reporting to government of the research output in our School. This month my letter to you will focus entirely on this.

It is noticeable that what many had predicted would happen has indeed happened when it comes to the use of rankings to evaluate outputs in the form of journal articles. Some would have breathed a sigh of relief when the Australian Research Council announced it would abandon rankings. As you recall, the invidious process of rankings was flawed and bordering on acrimonious and, I think, a few mistakes were made in allocating ranks to some journals (as a co-editor some will see this as self serving of me – but I do not believe this to be the case). However, university managers have retained the rankings for the process of evaluating our output all the same. Thus tax colleagues face a juggling act – trying to decide whether to publish in journals highly ranked in the (becoming outdated) 2010 ERA, or in the (flawed – Taxation in Australia is not refereed but ranked A!) Business Deans Council ranking or the (now impossible to locate) Council of Australian Law Deans ranking. What a farce.

Unfortunately this is a serious matter as, in the case of many of us, our livelihood depends on publishing in journals seen as being of high quality and these rankings are used as a measure of quality. The ATTA Executive has, as you recall, made representations on the tax journal rankings in the past. I enquire whether the members would like us to do so again. As an editor I would probably have to recuse myself, and the same may apply to many readers of the ATTA News, but I am sure we could come up with a team of volunteers and a fair argument based on the work done by previous Executive Committees. The most sensible approach seems to me to try to clean up the errors in the Australian Business Deans ranking and to make the universities aware of the problems, as we see them, in the rankings that are being used around the place.

It may be that New Zealand members have similar problems and I would like to hear from them whether this is the case and what they think should be done.

I hope to hear from you.

Michael Walpole

May 2012

## **2 Arrivals, departures and honours**

“We are happy to inform you, that the “WU Global Tax Policy Center” was established at the Institute for Austrian and International Tax Law at WU. Prof Dr **Jeffrey Owens** will be Director of this Center. The “WU Global Tax Policy Center” will start to work on 1st May, 2012 and will bring forward initiatives in worldwide tax policy and will organize events and research projects. Professor Owens had been responsible for the International Tax Policy at OECD for many years and is one of the “big names” in international tax.

Being appointed Professor at WU Prof. Owens will strengthen the team of the Institute for Austrian and International Tax Law and he will lead and build up this center.

We are happy and proud to welcome Prof. Dr. Jeffrey Owens at our Institute!  
Best regards,

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

Source: Email from Christine Wiesinger regarding the WU Global Tax Policy Center,  
26/04/2012

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## **3 Defining, Taxing and Regulating Not-for-Profits in the 21st Century Conference**

Defining, Taxing and Regulating Not-for-Profits in the 21st Century Conference 19-20 July 2012, Melbourne Law School, University of Melbourne, Australia  
<http://tax.law.unimelb.edu.au/notforprofit>

This major international conference brings together academics, policy makers and advisers to reflect on the theme of defining, taxing and regulating the not-for-profit sector from comparative, theoretical and practical perspectives. The conference will provide insight into the Australian Government’s ambitious agenda for not-for-profit reform.

The cost of the conference, including GST, is \$295 (inc conference dinner) or \$220 (conference only). The conference dinner will be held on Thursday 19 July.

Registration: <http://www.law.unimelb.edu.au/melbourne-law-school/news-and-events/news-and-events-details/diaryid/5854>

Keynote speakers

- Professor Evelyn Brody of Chicago-Kent Illinois University, a leading US academic specialising in taxation of not-for-profits and not-for-profit corporations law;
- Professor Gino Dal Pont of the University of Tasmania, a leading Australian academic specialising in charity law and author of The Law of Charity;
- Professor Myles McGregor-Lowndes OAM of Queensland University of Technology, a leading Australian academic specialising in not-for-profit studies; and



- Hubert Picarda QC, a leading UK charity law barrister and author of *The Law and Practice Relating to Charities* (October 2010, Supplement Summer 2012).

In addition, addresses will also be given by Robert Fitzgerald AM (Chair of the Advisory Board, Australian Charities and Not-for-Profits Commission), a representative of the New Zealand Charities Commission and the new head of the Australian Charities and Not-for-Profits Commission. We are also excited to announce that the conference will also feature papers from the following distinguished presenters:

- Professor Rob Atkinson (Florida State University)
- Professor Nina Crimm (St John's University) and Professor Laurence Winer (Arizona State University)
- Professor David Duff (University of British Columbia)
- John Emerson AM (Freehills)
- Dr Jonathon Garton (Reader, University of Warwick)
- Professor Peter Luxton (Cardiff University) and Nicola Evans
- Fiona Martin (University of New South Wales)
- Judge Alison McKenna (Principal Judge of the First-Tier Tribunal (Charity), England and Wales)
- Debra Morris (Reader and Director, Charity Law Unit, Liverpool Law School)
- Associate Professor Adam Parachin (University of Western Ontario)
- Dr Matthew Turnour (Queensland University of Technology) and Elizabeth Turnour (Moores Legal).

#### **4 New Zealand developments**

The 2012 budget will be announced on 24th May. However, it is likely that much of the content is already well-signalled, including extra funding for welfare reforms; increased targeting of Working for Families; additional research and development funding; and cuts to the student loan scheme. Of most significance to those of us in NZ tertiary education is the indication that some of the savings from the student loan scheme changes will be returned to universities in the form of research funding. The detail of this proposal is yet to be seen and potentially will favour specific disciplines (specifically, engineering and science).

While we wait for the budget, relatively minor tinkering continues. Earlier this week the NZ Revenue Minister (Peter Dunne) signed an Order in Council facilitating greater information sharing between the Inland Revenue Department and the Ministry of Social Development. The Ministry of Social Development is the department responsible for providing social policy advice to the government, and providing social services. Additional information sharing is intended to improve efficiency and fairness, with client information sharing now occurring automatically, rather than only by specific request.

About three weeks ago, a tax policy issues paper was released. The issues paper outlines options for broadening the tax rules relating to salary and wage packages that include cash and non-cash benefits. The focus of this paper is where salary or wages are traded off for a non-cash benefit that would not currently be taxable under the current rules. The main example highlighted, which is commonly raised as a discrepancy in the current fringe benefit tax rules, is the provision of a car park that is provided on the employer's premises. Currently there is no tax implication when this benefit is provided. However, if the car park was provided on premises that were not the employer's, this does create a fringe benefit tax liability. The issues paper proposes that benefits such as this would become taxable when provided as part of a salary trade-off. The aim with this proposed change is to increase fairness, both from a tax perspective and for social assistance purposes. Currently taxed and non-taxed benefits can impact on eligibility for social assistance, where those receiving fringe

benefits may be eligible for social assistance, while others on an equivalent cash income are not.

Lisa Marriott

## **5 Book reviews**

Peacock, Christine (ed), *GST in Australia: looking forward from the first decade*, Pyrmont, NSW, Thomson Reuters, 2011

### **Filling the Goods and Services Tax Knowledge Gap in Australia**

Given the space waiting to be filled by serious reflection on the Australian goods and services tax ("GST"), the initial instinct one has is to welcome with open arms the publication of Peacock C (ed), *GST in Australia – Looking Forward from the First Decade* (2011, Thomson Reuters (Professional) Australia Ltd, Pyrmont) ("*GST in Australia*"). The editor, Christine Peacock, in the preface, states "[a] conference was ... hosted at RMIT University in Melbourne ... looking at the impact that GST has had in Australia as well as elsewhere ... and ... [t]his book derives from that conference"<sup>1</sup>. This provides a starting point for identifying the strengths and weaknesses of the work.

### **Strengths and Weaknesses**

On the key strongpoint of the work, one has a valuable and useful collection of views by a wide and impressive range of authors from disparate fields and backgrounds – a breathless 20 in all – ranging from Robert Olding, at the time the Australian Taxation Office's Deputy Chief Tax Counsel, who examined, from the perspective of the local regulator, "the interpretation of the GST law"<sup>2</sup>, to Wei Cui, Associate Professor at the China University of Political Science, who discussed "bringing the Chinese VAT close to what consumption tax theory requires"<sup>3</sup>. The problem, however, is that the reader will struggle to piece together the various analyses offered and may well question whether the collection has the conceptual unity to justify its publication as a book, at least one with the title "GST in Australia". It is difficult, for example, to understand the relationship between that general notion and the thoroughly intriguing examinations of "GST and Financial Services in New Zealand", "Creditable Input Tax and Shares in EU VAT", "GST and Real Property in New Zealand", the "New Zealand Experience with a General Anti-avoidance Rule", "GST/VAT Design in the Asia Pacific Region" and "Chinese VAT Design for the Housing Sector", each of which are given a chapter (and in all cover some 152 of the total 423 pages of the book). It is a problem exacerbated by how some chapters reproduce or adapt matters appearing elsewhere, with one author candidly acknowledging that his "chapter revises, updates and expands two earlier papers – .... 'GST and government' ... 'GST and government (take two)'"<sup>4</sup>, while another, equally frank, states "[t]his chapter forms part of the author's research ... for a Doctoral thesis being undertaken"<sup>5</sup>. This patchwork approach compromises the conceptual unity and integrity of the work, manifested most apparently in the lack of awareness of local matters and the occasionally partisan perspectives which are put.

### **Lack of Local Awareness**

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<sup>1</sup> *GST in Australia* at v-vi.

<sup>2</sup> *GST in Australia* at 77.

<sup>3</sup> *GST in Australia* at 369; cf 367 (fn 1).

<sup>4</sup> *GST in Australia* at 3 (fn 2).

<sup>5</sup> *GST in Australia* at 381 (fn 1).

Many readers may lament the failure to remain focused on the "GST in Australia" and, perhaps, a lack of understanding concerning the Australian GST at all levels, ranging from the political to the jurisprudential. Indeed, the editor, in the preface, announces how "[t]he GST was seen as the main reason for the Opposition's loss at the ... Federal election in 1996"<sup>6</sup>. It was the case, in fact, that the Opposition at the "Federal election in 1996" won, led by John Howard, who, after disowning the GST at that election, proceeded to become the second-longest serving Australian Prime Minister after Sir Robert Menzies. Such errors, however, are minor when compared to the conceptual insignificance for the Australian GST of some analyses which occupy much of the work.

For example, in the second largest chapter in the book (of some 55 pages), dealing with the "New Zealand Experience with a General Anti-avoidance Rule", the author considers the New Zealand case of *Ben Nevis Forestry Ventures Ltd v CIR* [2008] NZSC 115; [2009] 2 NZLR 289 ("*Ben Nevis*") and states "[t]he Supreme Court in *Ben Nevis* endorsed the choice principle, which might now be better referred to as the 'contemplation' principle", adding "[t]he contemplation test referred to in recent New Zealand cases ... is ... firmly grounded in principles of statutory interpretation ... in the famous case of *DFCT v Purcell* [[1921] HCA 59; (1921) 29 CLR 464]" ("*Purcell*")<sup>7</sup>. Australian practitioners will be well aware that *Purcell* was based on ancient income tax legislation, s 53 of the *Income Tax Assessment Act 1915-1916* (Cth), described as "the forerunner of s 260" of the *Income Tax Assessment Act 1936* (Cth) ("the ITAA 1936"), with it being said, of the latter, that "[t]he intent of the section has been described as being 'to protect the general provisions of the Act from frustration, and not to deny to taxpayers any right of choice between alternatives which the Act itself lays open to them'"<sup>8</sup>. That approach led to a stultification of the provision and its replacement with Pt IVA of the ITAA 1936, which it is well understood (in Australia) formed the model for the GST anti-avoidance provisions<sup>9</sup>. The High Court, in examining Pt IVA of the ITAA 1936, said "Part IVA is to be construed and applied according to its terms, not under the influence of 'muffled echoes of old arguments' concerning other legislation"<sup>10</sup>. This renders the examination of New Zealand's anti-avoidance jurisprudence essentially only of academic interest for an Australian GST practitioner.

### Partisan Perspectives

It is fair to say that the work, generally, reveals a lack of sensitivity to the Australian legal landscape, with its unique features and traditions. This is not just due to its heavy reliance on largely irrelevant developments overseas, such as those just discussed concerning the approach to anti-avoidance in New Zealand. One is also troubled by the partisan approach of certain authors based on their professional or personal allegiances.

For example, those who may have been hoping for different outcomes in decisions of the High Court such as *Travellex Ltd v Csr of Taxation* [2010] HCA 33; (2010) 241 CLR 510

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<sup>6</sup> *GST in Australia* at v.

<sup>7</sup> *GST in Australia* at 273, 276.

<sup>8</sup> *Mullens v FCT* [1976] HCA 47; (1976) 135 CLR 290 at 306, 318-319, quoting *W.P. Keighery Pty Ltd v FCT* [1957] HCA 2; (1957) 100 CLR 66 at 92.

<sup>9</sup> *A New Tax System (Goods and Services Tax) Act 1999* (Cth), Div 165; cf Hill, DG, "GST Anti-Avoidance - Division 165" (1999) 2(5) *Journal of Australian Taxation* 295; and Pagone GT, "Division 165: A Sleeping Beauty?", TEN First Annual GST Conference, Gold Coast, 2 March 2012.

<sup>10</sup> *FCT v Spotless Services Ltd* [1996] HCA 34; (1996) 186 CLR 404 at 414; see also *Csr of Taxation v Hart* [2004] HCA 26; (2004) 217 CLR 216 at [51]; cf Pagone GT, "Muffled Echoes of Old Arguments and Part IVA", TIA 44<sup>th</sup> Western Australian State Convention, 12 Aug 2011, Bunker Bay; and Pagone GT, "Illuminating Tax Avoidance", South Australian Tax Institute Convention, 14-16 April 2011.

("Travellex")<sup>11</sup> do not hesitate to express views which might have benefited from some dispassionate reflection and analysis. One author asserts, somewhat audaciously, that in "the *Travellex* decision ... the High Court, for the second time, exhibited a surprising lack of awareness of the basic design principles of the Australian GST"<sup>12</sup>. This completely overlooks how in the Australian constitutional system, "framed in accordance with many traditional conceptions ... which ... assumed ... the rule of law"<sup>13</sup>, what the High Court, the apex of the judicial branch of government, says is the law, *is the law*, a matter which perhaps may not be apparent to someone who is not a lawyer. Another author states "[i]n *Travellex*, both parties sought to convince the High Court that their construction was more consistent with the policy of taxing only domestic consumption ... [but] ... [t]his policy consideration, stated at that high level of generality, did not feature significantly in the judgments of the Court"<sup>14</sup>. This observation, admittedly, is quite correct and uncontroversial. But one also observes that Heydon J, whose judgment was decisive, quoting Mansfield J, the dissident in the Full Federal Court (who emphasised "[t]here is no element of 'consumption' within Australia of those bank notes"<sup>15</sup>), rhetorically asked "if the bank notes had been goods, they would have been GST-exempt by reason of s 38-185(1) ... [so] ... what legislative policy could be 'behind a supply of bank notes in the circumstances not being GST-free, when exported goods and services generally are'"<sup>16</sup> This problematic aspect of the GST awaits further elucidation.

## Conclusion

*GST in Australia*, as its reader will discover, struggles to neutrally focus on local considerations in a manner allowing the identification of unifying themes and concepts capturing the essence of the Australian GST. This difficulty stems from the manner in which a range of different authors have assembled particular items without necessarily searching for those universally applicable themes and concepts, and often for other purposes. It remains, nonetheless, a collection of papers which those dealing with the subject matters covered in particular chapters will find a useful resource, if not the end point of their inquiries.

Pier Paolo Parisi

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Bevacqua, John *Taxpayer rights to compensation for Tax Office mistakes*, CCH and ATTA Doctoral Series No3, CCH, Sydney, 2011, xii + 244 pages, ISBN 978-1-922010-37-7.

This book arises from the Author's PhD, which was a comprehensive analysis of the taxpayer's rights to compensation for mistakes made by ATO officers. The approach taken by the author was systematic and clear. Tortious, Equitable remedies and their specific tax applications are thoroughly explained.

In considering reforms for a statutory remedy, Chapter 6 discussed the alternatives Australia can choose in the reform. A normative approach was taken for the analysis. Chapter 7 provided a comparison with US remedies.

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<sup>11</sup> Being a case in which I appeared, once it reached the High Court, for the (ultimately) successful taxpayer.

<sup>12</sup> *GST in Australia* at 314-15.

<sup>13</sup> *Plaintiff S157/2002 v Commonwealth* [2003] HCA 2; (2003) 211 CLR 476 at [103], quoting *Australian Communist Party v Commonwealth* [1951] HCA 5; (1951) 83 CLR 1 at 193.

<sup>14</sup> *GST in Australia* at 90.

<sup>15</sup> *Travellex Ltd v Csr of Taxation* [2009] FCAFC 133; (2009) 178 FCR 434 ("*Travellex (FFC)*") at [23].

<sup>16</sup> *Travellex* (2010) 241 CLR 510 at [54], quoting *Travellex (FFC)* (2009) 178 FCR 434 at [23].

The research adds on to the literature relating to a specific aspect of tax administration. The author placed his focus on the taxpayer, when the tax office has made mistakes in relation to their assessments. This research is especially useful in giving this other side of the story. The research is also useful to provide guidance to other governments, when considering compensation for taxpayers. Economic developments are often reasons for law reform. China is a good example. Its economy has developed to a stage where tax compliance and tax administration issues are focuses of tax law reform. In this process, policy and law makers in the country are beginning to consider taxpayers and their protection. Since Australia has mature tax administration systems, this research will provide useful insights.

Eva Huang, Lecturer Discipline of Business Law, Editor the Journal of Chinese Tax and Policy, The University of Sydney Business School, 13 May, 2012

## **6 Call for Papers**

**Journal of Applied Law and Policy** <http://business.curtin.edu.au/business/jalap>  
Call for Contributions – 2012

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 2012.

The theme for JALAP is ‘Contemporary Issues in Law 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 2012 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 2012 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 (<http://mulr.law.unimelb.edu.au/files/aglcdl.pdf>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Editor-in-Chief JALAP at [cbs-alap@cbs.curtin.edu.au](mailto:cbs-alap@cbs.curtin.edu.au) by Wednesday 11th July 2012.

Professor Dale Pinto  
Editor-in-Chief  
JALAP

## **Colloquium on Jurisprudential Perspectives of Taxation Law**

Invitation and Call for Papers - A Colloquium of The Victoria University of Wellington and Cornell University

Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell)

Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY  
Monday and Tuesday, 24 and 25 September 2012

The Colloquium will focus on analytical and normative legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on this question? What is the relationship between law and morality in the context of income tax? Contributions are welcome on all topics of taxation law. (Discussion will generally not be concerned with broad topics of fiscal policy, or, for instance, on whether governments should use taxes to redistribute wealth.) The proposed seminars, which may be adjusted depending on the interests of participants, are:

24 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance
4. Statutory and treaty interpretation

25 September (9.00 – 17.00)

5. Autopoiesis and income tax law
6. Penalties
7. Anti-avoidance rules and the rule of law
8. Avoidance and morality

Cost: There is no charge for attendance or for materials. Participants bear their own costs of travel, accommodation, and sustenance.

Eligibility: Most participants will be members of research institutes and university faculties, though there is space for a number of thesis students, legal practitioners, and independent scholars. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials: Consult Professor Prebble's personal page, which has an index to papers on Jurisprudential Perspectives of Taxation Law on the SSRN site, to find a compilation of philosophical writing, available for free download, on which discussion or writing at the colloquium may be based.

Language: English.

Antecedents: This colloquium will develop themes addressed in earlier colloquia in this series: Prebble-Vording, Universiteit Leiden, 2005, Prebble-Chowdry, King's College London, 2006, Prebble-Grau, Universidad Complutense de Madrid, 2008, and Prebble-Greggi, L'Università degli Studi di Ferrara, 2010.

Registration and offers of papers: Write by e-mail (no special form) to the conveners, [vuw-cornell-colloquium@vuw.ac.nz](mailto:vuw-cornell-colloquium@vuw.ac.nz). Please include name, salutation, and full contact details (postal and courier).

Form of papers: Initial outlines, leading to developed papers, are preferred, but the conveners will consider partially developed papers that will accompany oral addresses.

Papers at incubation stage: Projects for feedback to authors at short incubation sessions are welcome.

Registrants who would welcome suggestions about writing papers that analyse tax law from a jurisprudential perspective are warmly invited to contact Professor Prebble.

Accommodation: There is a block booking under Law School Taxation Colloquium, \$135/night at the Hilton Garden Inn, Ithaca (20 minutes' brisk walk to Cornell Law School, steepish hill, 0.8 miles, 1.3 kilometres.) Alternatively, the Statler Hotel is 650 metres from the colloquium but more expensive.

Registrations received by 13 July 2012 will have priority.

## **TEI Award for the best short publication on European and/or International Tax Law**

The Tax Executive Institute in cooperation with the Institute for Austrian and International Tax Law of the WU Vienna is glad to announce the TEI Award for the best short publication on European and/or International Tax Law. Eligible to the award are all doctoral researchers (aged 35 and below) who have drafted an article for a tax journal or chapter in a collective volume accepted for publication between 1 August 2011 and 31 July 2012. Applications must include the full text of the manuscript (drafted in English, French, German, Italian or Spanish) and evidence of publication (or an official letter of acceptance for publication) will have to be sent by 15 August to Astrid Mathias, [astrid.mathias@wu.ac.at](mailto:astrid.mathias@wu.ac.at), and will be examined by a jury composed by the Professors of the Institute for Austrian and International Tax Law. The winner of the award (Eur 1.000,- plus an admission free of charge to a conference organised by the Institute for Austrian and International Tax Law) will be announced at the Conference on ECJ Pending Direct Tax Cases on 29 November 2012.

Kind regards,

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

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## **7 Vacancies**

**The University of Queensland Postdoctoral Research Fellowships 2013:** Applications Now Open. Closing Date Schools/Centres/Institutes: 28 May 2012

The University of Queensland (UQ) invites applications for a number of Postdoctoral Research Fellowships in 2013, to be awarded to early career researchers of exceptional calibre wishing to conduct full-time research at the University in any of its disciplines.

In particular, the scheme aims to attract outstanding recent doctoral graduates to the University in areas of institutional research priority.

To be eligible, an applicant must not have had more than five years full-time professional research experience or equivalent part-time experience since the award of a PhD, as at 30 June 2012. The selection process will also consider the alignment of the proposed research with areas of existing research strength, or research areas that UQ Faculties/Institutes wish to develop as strategic priorities.

The period of appointment will be for three years and appointees are expected to commence in early 2013. The current salary range for the award is A\$79,655.88 – \$88,765.21 p.a. comprising a base salary of A\$68,081.95 – A\$75,867.70, plus 17% superannuation. Each appointee will be entitled to maintenance funds of A\$20,000 over the term of the Fellowship to support research costs. Appointees relocating from interstate or overseas will be entitled to reimbursement of travel and relocation costs.

The Guidelines, Conditions of Award and Application Form are available online at: [www.uq.edu.au/research/rid/fellowships](http://www.uq.edu.au/research/rid/fellowships).

For further information, contact [UQFellowships@research.uq.edu.au](mailto:UQFellowships@research.uq.edu.au).

UQ Research and Innovation  
16 April 2012

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The “Fondazione Antonio Uckmar” provides a scholarship for a stay at our Institute for Austrian and International Tax Law. This scholarship enables a young, talented student focusing on European or international tax law to participate in the “Visiting Research Scholar Program” at our Institute.

This scholarship addresses graduates and/or PhD students with a maximum age of 30 years of any nationality, who have obtained their degree at an Italian University with a thesis on European or International Tax Law, or that intend to do postgraduate research on this field. Further he or she should have excellent knowledge in English and preferably other languages.

The Uckmar Scholarship consists of an invitation to participate in the Visiting Research Scholar Program at the Institute for Austrian and International Tax Law for a period of 6 month as well as a financial support of €10.000,-. Please read more about the details, rules and requirements in the attachment and at [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

The start of this six month scholarship shall be between January and July 2013.

We would like to encourage all interested persons of the target group to apply by Oct. 15, 2012 to Christine Wiesinger, [christine.wiesinger@wu.ac.at](mailto:christine.wiesinger@wu.ac.at), and we are looking forward to welcoming the new “Antonio Uckmar Fellow“ to the Institute.

## **8 Tax, accounting, economics and law related meetings**

### **Local**

The **25th Annual Conference of the Australasian Tax Teachers Association Conference 2013**, hosted by the University of Auckland, will be held at the University of Auckland 23-25 January 2013. Contact Peter Vial [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz) for further details. The organising committee will confirm the programme outline and dates for the submission of papers in early July.

**3rd Queensland Tax Researchers’ Symposium**, James Cook University, Friday, 29 June 2012. 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 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. 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 [justin.dabner@jcu.edu.au](mailto:justin.dabner@jcu.edu.au); Ph: 0412 283 702. Supporting Sponsors: Taxation Institute; Thomson Reuters; Griffith University; CCH Australia



**Defining, Taxing and Regulating Not-for-Profits in the 21st Century Conference** 19-20

July 2012 Melbourne Law School, University of Melbourne, Australia

<http://tax.law.unimelb.edu.au/notforprofit>

This major international conference brings together academics, policy makers and advisers to reflect on the theme of defining, taxing and regulating the not-for-profit sector from comparative, theoretical and practical perspectives. The conference will provide insight into the Australian Government's ambitious agenda for not-for-profit reform. The cost of the conference, including GST, is \$295 (inc conference dinner) or \$220 (conference only). The conference dinner will be held on Thursday 19 July.

Registration: <http://www.law.unimelb.edu.au/melbourne-law-school/news-and-events/news-and-events-details/diaryid/5854>

**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](mailto: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](mailto: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](mailto: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>

**GREIT Lisbon Summer Course on State Aid & The EU Tax Policy Conference**, 4-8 June 2012, [www.greit-tax.eu](http://www.greit-tax.eu) (an independent academic research group on European international taxation), will focus on "State Aid" as a specific topic of European taxation at both an academic and practical level. The course is structured to foster debate among both lecturers and participants from different countries, enabling all participants to enter into a detailed analysis of the recent and pending CJ's case law and the current tax topics under discussion in the European Union regarding State Aid, namely on "Regional Selectivity", "Smart Tax Competition and the Geographical Boundaries of Taxing Jurisdictions", "Material Selectivity", "State Aid Procedural Rules & Recovery of Unlawful State Aid", "Fiscal Policy & State Aid" and "Interaction of State aid rules and (i) harmful tax competition rules; (ii) free movement rules, and (iii) national anti-abuse rules: the Gibraltar, Regione Sardegna and CFC cases". The course will also comprise the analysis of case studies from case law dealing with State Aid issues related with specific jurisdictions, such as "Spain: Goodwill Amortization & State Aid", "Sweden: Are Risk Capital Incentives State Aid?" and "Netherlands: The Dutch Interest Box & State Aid?". The international panel of lecturers includes distinguished academics and professionals: Prof. Dr. Michael Lang (WU Vienna), Prof. Dr. Pasquale Pistone (Univ. Salerno/WU Vienna), Richard Lyal (EU Commission), Prof. Dr. Cécile Brokelind (Uni. Lund), Rita Szudoczky (Adv. LLM Leiden/Uni. Amsterdam), Prof. Dr. Daniel Sarmiento Ramirez-Escudero (Univ. Complutense of Madrid/Court of Justice), Prof. Dr. Frans Vanistendael (Uni Leuven, IBFD) and Prof. Dr. Peter Wattel (Uni. Amsterdam). For further information and application, see the following link: [http://www.ideff.pt/en/ini\\_detail.php?zID=26&aID=385](http://www.ideff.pt/en/ini_detail.php?zID=26&aID=385)

**An Introduction to International Taxation**, Intensive Course, University of Hong Kong Faculty of Law, 1-3 June 2012. Presenter: Sarah Hinchliffe, Australian Legal Practitioner and Teaching Fellow at the University of Melbourne. An introductory level course to the

operation of international taxation as it applies to expatriates and businesses. The Course will provide a comprehensive introduction to the current international tax regime operating in select jurisdictions, including Hong Kong, Mainland China, Australia, the United Kingdom and the United States. Course Details at <http://www.law.hku.hk/aiifl/research/taxation.html>.

The European Tax College (Tilburg University / K.U. Leuven) and the Institute for Austrian and International Tax Law WU (Vienna University of Economics and Business), with the support of PwC, are proud to invite you to the Conference “**Tax Treaty Case Law around the Globe**”. Our Conference aims at presenting and discussing the most interesting Tax Treaty Cases which had been decided in 2011 all over the world. We are grateful that outstanding experts of 24 jurisdictions coming from five continents agreed to present the most relevant decisions taken in their countries. PLEASE NOTE: "TAX TREATY CASE LAW AROUND THE GLOBE" will be hosted at Tilburg University, June 14 – 16, 2012, Tilburg, The Netherlands. (The subsequent conference on the same topic will be held in Vienna again, on May 23.-25, 2013.). Please see [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) for further details. For your registration or for further questions please contact Yvonne van Hapert or Eva Schupp (e-mail: [ETC@tilburguniversity.edu](mailto:ETC@tilburguniversity.edu)).

Program:

[http://rechten.uvt.nl/etc/ETC\\_program\\_TTCL2012\\_FINAL.pdf](http://rechten.uvt.nl/etc/ETC_program_TTCL2012_FINAL.pdf)

registration form:

[http://rechten.uvt.nl/etc/ETC\\_RegistrationForm\\_TTCL2012.doc](http://rechten.uvt.nl/etc/ETC_RegistrationForm_TTCL2012.doc)

**The Practice of Double Tax Treaties in Case Studies – Senior level course** (June 28 – 30, 2012). The seminar will be a three-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](http://www.wu.ac.at/taxlaw). More information can be provided by Barbara Ender ([b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)).

[http://www2.wu.ac.at/taxlaw/sonstiges/FolderPracticeofDoubleTaxTreaties\\_062012.pdf](http://www2.wu.ac.at/taxlaw/sonstiges/FolderPracticeofDoubleTaxTreaties_062012.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. Please note: our early bird bonus will expire on April 30, 2102!

**Tax secrecy and tax transparency – the relevance of confidentiality in tax law**, Rust, Burgenland, 5-7 July 2012, conference organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with Orebro University, Sweden. The conference will start with a welcome dinner in the evening of July 5. The working sessions of the conference will be on July 6 and 7, all day. The main purpose of this research project is to assess not only the ways in which different countries regard the treatment of tax information and tax secrecy, but also its impacts. The conference will deal, among other topics, with the collection of data, the sharing of information domestically as well as internationally and the access to taxpayers’ data not only by the public but also by individuals. In order to have lively and high level discussions, the number of participants is limited. If you are interested in participating, please apply as soon as possible. Invitation and the application forms on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

The Austrian Branch of the International Fiscal Association (IFA) is going to organize together with the Polish Branch of the International Fiscal Association (IFA) an informative meeting on “**Practical Problems of the Application of the tax treaty between Austria and Poland**”. Researchers of the Institute for Austrian and International Tax Law (Prof. Lang, Mr Blum, Mr Seiler, Ms Spies) will present case studies together with Prof. Jirousek and Polish tax experts. The meeting will be held from September 7 to September 8, 2012, in Cracow, Poland. For further information about lecturers, topics and participation fees please see our homepage [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). The participation is free of charge.

The preparations for the conference “**Tax Governance – The future role of tax administrations in a networking society**” which the Institute for Austrian and International Tax Law, together with the Austrian Ministry of Finance and in cooperation with the Faculty of Psychology, University of Vienna, is going to hosts on September the 20th and 21st, 2012, are making good progress, and we are happy to herewith extend a most cordial invitation to you:

In the course of this cross disciplinary and global conference, which is being held for the first time, researchers, government representatives and practitioners from all over the world will discuss current problems in the field of Tax Crime and Sanctions, Tax Evasion and Aggressive Tax Planning, Enhanced Relationship and Voluntary Compliance. Outstanding experts of all over the world have already agreed to prepared written contributions. Discussants will highlight the most important and interesting aspects and will encourage a lively plenary debate.

We hope that you will find this topic interesting and we would like to invite you to register for this global conference. Please find the programme and the application form attached. For your registration and for further information please see our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) and/or contact Ms Renée Pestuka [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at) .

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

**Colloquium on Jurisprudential Perspectives of Taxation Law** - A Colloquium of the Victoria University of Wellington and Cornell University. Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell). Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY, Monday and Tuesday, 24 and 25 September 2012 <http://www.victoria.ac.nz/law/about/events/victoria-cornell-colloquium-on-jurisprudential-perspectives-of-taxation-law>

**Society of Legal Scholars Annual Conference, Taxation Law section**, University of Bristol 11-14 September 2012 <http://www.legalscholars.ac.uk>  
Dr Glen Loutzenhiser: [webadmin@legalscholars.ac.uk](mailto:webadmin@legalscholars.ac.uk)

**The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference** – Halifax, Nova Scotia, 28-29 September 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. 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](mailto:LawDean@dal.ca)

**International Greening Education Event** -10-12 October 2012, Karlsruhe, Germany. This event will bring together academia, policy makers, representatives of government and international development agencies, senior members of academic institutions, school administrators and teachers, sustainable development practitioners, environmental management professionals and other stakeholders from around the world. You are cordially invited to attend this international event and/ or nominate the member(s) of your institution. For further information, please see the event details. <http://www.etechgermany.com/IGEE2012.pdf>  
Or contact via email: [mail@etechgermany.com](mailto:mail@etechgermany.com)

**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 2012 in Xiamen, China. For further details, please contact Eva Huang <[eva.huang@sydney.edu.au](mailto: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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2012 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

Recent Case Law on Tax Treaties

16 - 18 April 2012, Amsterdam

Earn CPE credits

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

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

The tentative Seminar programme is as follows:

Recent developments

IFA/OECD

IFA/EU

Mutual agreement procedure and the resolution of cross-border disputes

Cross-border arbitration

Limitations on benefits articles in income treaties: the current state of play

Article 3 (2) and the scope of domestic law

Penalties and domestic law dispute resolution procedure

VAT on non-resident sellers

International communications income

Developments in cross-border taxation in the Latin American region

Cross-border charitable and other pro-bono contributions

25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

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

Other useful tax and law related conference websites include the International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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

(2012) 41(2) *Australian Tax Review*

Editorial - Tax law change: The next big wave

Tax benefits, Part IVA and treaty tourism – evaluating the ATO’s assault on foreign private equity – Tim Russell

The capital gains tax implications of buy-sell agreements – Sylvia Villios, **Domenic Carbone**, **John Tretola** and Pasqualina Callea

Book Review – **Richard Krever** - Tax Polymath: A Life in International Taxation – Essays in Honour of John F Avery Jones

(2011) 1 (1) *Journal of Chinese Tax and Policy*

<http://sydney.edu.au/business/research/journals/jctp/2011>

Editorial - **Antony Ting** and **Eva Huang**

The coming of age of enterprise taxation in China - **Natalie Stoianoff**

Characteristics of the Chinese tax system and its cultural underpinnings: a comparison with the West - Bin Yang and **Eva Huang**

Real estate tax of People's Republic of China — an analysis of the effectiveness of the implementation of the RET in the Shanghai Trial - Luo Yang

(2012) 1 (2) *Journal of Chinese Tax and Policy*

<http://sydney.edu.au/business/research/journals/jctp/2012>

Editorial - **Eva Huang**

Extending The VAT to services in China: special difficulties and choices - Bin Yang

The relationship between VAT base expansion and intergovernmental fiscal relations - Lin Jiang & Sun Hui

Comments by researchers from Chinese Government think-tanks: the reforms of individual income tax still have a long way to go - Dongsheng Jin

**Kobetsky, Michael; O'Connell, Ann; Brown, Catherine; Fisher, Rodney and Peacock, Christine** *Income tax, materials and essential cases*, 8<sup>th</sup> ed, Leichhardt, NSW, Federation Press, 2012

**O'Connell, Ann** *Employee share ownership plans - a comparative report*, University of Melbourne Law School Centre for Corporate Law and Securities Regulation, 2011

Reynolds, Rocque; **Stoianoff, Natalie**; Adrian, Angela & Roy, Alpana *Intellectual property: text and essential cases*, 4th ed, Leichhardt, NSW, Federation Press, 2012

*Taxation Today* April 2012, issue 50:

“Interest Deductibility: Some Questions to Consider Before you Borrow” - Ryan Watt

“The Substituting Debenture Rule: A Compelling Case for Legislative Euthanasia” - examines whether the rule is an effective debt-equity provision - Casey Plunket and Kyle Rainsford

“Distributions of Deemed Income by Trustees: A fundamental Question of Trustee Powers - Examines draft interpretation Statement on deemed income and beneficiary income” - Casey Plunket

“The Thickness of a Prison Wall: When Does Tax Avoidance become a Criminal Offence?” - **Craig Elliffe**

## **Overseas**

*Asia-Pacific Tax Bulletin* Number 2 - 2012

Update of the United Nations Model Tax Convention - Michael Lennard

ASEAN Tax Law: A Culture Clash - Dinh Viet Tuyen Phan

Australia - Casenote – Full Federal Court Upholds Application of Anti-Avoidance Rules to Franking Credits Scheme - Michael Butler, Jessica Pengelly and Yifei Lu

Indonesia - Indirect Tax and Transfer Pricing Issues in Supply Chain Management and Inbound Business Restructurings - Andreas Adoe

Indonesia - Revision of Transfer Pricing Regulations - Ay Tjhing Phan and Mylynn Mu

Philippines - Development and Taxation of Real Estate Investment Trusts - Martin Ignacio D Mijares, Marie Cherylle Z. Hular and Ray-an Francis V. Baybay

Sri Lanka - Taxation Changes in 2012 - DDM Waidyasekera

Comparative Survey

Australia - Tax Treatment of Funds - Tim Sherman and Lucas Tyszkiewicz

Hong Kong - Keeping Funds out of the Tax Net - Jacqueline Shek

Japan - Keeping Funds out of the Tax Net - Edwin T Whatley and Howard Weitzman

Singapore - Keeping Funds out of the Tax Net - Allen Tan

China (People's Rep.) - Tax Litigation - Jon Eichelberger, Brendan Kelly and Amy Ling

India - Tax Litigation - Rohan Shah and Anay Banhatti

Indonesia - Tax Litigation - Wimbanu Widyatmoko  
Japan - Tax Litigation - Edwin T Whatley and Hideyuki Yamamoto  
Philippines - Tax Litigation - Dennis G Dimagiba  
Singapore - Tax Litigation - Edmund Leow, Allen Tan and James Choo  
Taiwan - Tax Litigation - Michael Wong and Dennis Lee  
Thailand - Tax Litigation - Chinawat Assavapokee  
Reports on the following: Australia, Australia/India, Bangladesh, China (People's Rep.),  
Hong Kong, India, India/Nepal, Indonesia, Japan, Korea (Rep.), Malaysia, New Zealand,  
Singapore, Uzbekistan, Vietnam

#### *European Taxation* Number 5 - 2012

The Legal and Political Context of ECJ Case Law on Mutual Assistance - Michael Lang  
State Aid and Restrictions on Free Movement: Two Sides of the Same Coin? Frank Engelen  
The lecture was followed by comments by Claire Micheau, which are also included in this  
issue of *European Taxation*.

Fundamental Freedoms and State Aid Rules under EU Law: The Example of Taxation -  
Claire Micheau

Addressing the Tax Consequences of UCITS IV Cross-Border Mergers in Europe: Extending  
the Merger Directive as a Solution? - Part 1 - Simon Xuereb

International - The Prevention and Resolution of Tax Conflicts within the Framework of  
Certificates of Tax Residence - Practical Aspects Relating to Payments Made by Polish  
Entities to Foreign Contractors - Marek Kanczew

EU update – Commission - Laura Pakarinen; Court of Justice - Laura Pakarinen

Opinion Statement of the CFE on Proposed Changes to the Commentary on Art. 5 of the  
OECD Model Tax Convention (Permanent Establishment)

What's going on in ... European Union - Conference on "Tax Aspects of Research and  
Development - Towards More Sustainable Development in the European Union" - Katarzyna  
Bronzewska

The European Court of Justice in Banco Bilbao: You Can't Have Your Cake and Eat It Too -  
Donald Murre and Andrea Anna Spenkuch

France - New Limitations on the Deduction of Financial Expenses Related to Acquisitions -  
Eric Robert

Slovenia - Should Goodwill Impairment Be Treated as a Tax-Deductible Expense? Marjan  
Odar and Blaž Pate

Bizioli, Gianluigi & Sacchetto, Claudio *Tax aspects of fiscal federalism: a comparative  
analysis*, Amsterdam, International Bureau of Fiscal Documentation, 2011

Waye, Vicki and **Morabito, Vince** 'Collective forms of consumer redress: financial  
ombudsman service case study' (2012) 12 *Journal of Corporate Law Studies* 1-31

#### **10 ATTA members in the media**

**Robert Eastment** (CCH) was seen commenting on the Craig Thomson expulsion from the  
Australian Labor Party, on the ABC Television News, 7 pm, on 29 April 2012.

#### **11 Quotable quotes**

"Your lawyers are working on a possible High Court challenge to the carbon tax legislation.  
Why are you so vehemently opposed to it?"

All I want is for Australia to be a prosperous country and for all Australians to enjoy the benefits of that prosperity. The carbon tax is a stupid and discriminatory tax that will cost jobs, including possibly jobs at our 1000-strong workforce at Queensland Nickel. Our plant will be under pressure because the federal government rejected our application for carbon tax compensation while approving payouts to foreign-owned companies like BHP Billiton and Glencore.

Supporters of the mining or resource super profits tax say that it will better distribute the spoils of Australia's mining boom to other sectors of the economy. What do you say to that?

Mining has been the backbone of the Australian economy and has helped us withstand the GFC. If you discriminate against the resources industry with higher taxes then investment will flow out of that sector and it will shrink.”

Source: ‘10 Questions: Clive Palmer, mining magnate, 58’ *Weekend Australian Magazine* 28-29 April 2012 p 8 <<http://www.theaustralian.com.au/news/features/questions-clive-palmer-mining-magnate-58/story-e6frg8h6-122633777773>>

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“No country has borne more capricious changes to the taxation of its private pensions than Australia”.

Source: Piggott, John ‘Tax fiddle risks entire pension system’ *Australian Financial Review* 30 April 2012 p 55

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“Apple was a pioneer of an accounting technique known as the “Double Irish with a Dutch Sandwich”, which reduces taxes by routing profits through Irish subsidiaries and the Netherlands and then to the Caribbean. Today, that tactic is used by hundreds of corporations – some directly imitated Apple’s methods, say accountants at those companies.”

Source: Duhigg, Charles & Kocieniewski, David ‘Apple and the art of tax avoidance’ *Australian Financial Review* 30 April 2012 p 23, reprinted from *The New York Times*.

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“Introduced in 1696 and repealed in 1851, successive British governments supported a window tax on housing. Such stupid tax impositions have not gone away and the consequences of such ideologies that are the basis for raising more tax has never been more evident.

.....

What is next? Might the government look to tax wives, who provide an estimated \$8 billion a year of unpaid work at home? Such an idea is no less stupid or destructive than taxing the air we breathe or taxing windows on a home”.

Chick Olsson, Australian Woolgrowers Association, Sydney, NSW

Source: ‘Tax system is intruding too much into our lives’, Letter to the editor, *The Australian* 3 April 2012 p 15 <http://www.theaustralian.com.au/news/opinion/tax-system-is-intruding-too-much-into-our-lives/story-fn558imw-1226316875049>

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“Like the Henry review before it, Lambert’s blueprint for tax reform is set to gather dust. And those bad state taxes will be with us for sometime yet.”

Source: Wade, Matt ‘How state taxes fell into the too-hard basket’ *Sydney Morning Herald* 14-15 April 2012 pp 10-11, at 11.

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“Never before had a political party produced such a detailed and comprehensive election manifesto as John Hewson’s Fightback! program for the Liberal Party – a thumping 650 pages of economic policy, densely argued and statistically detailed.

...

The policy itself was kept under tight wraps in its development stages, and its launch was accompanied by considerable fanfare (even if a copy had been leaked the night before). Its most prominent feature was a goods and services tax set at 15 per cent. Hewson had commissioned calculations at 10 per cent, 12.5 per cent and 15 per cent and assessed their likely impact. The attraction of 10 per cent (the level adopted by the Howard government when the GST was eventually introduced) was that it was both low and easy to calculate; in terms of the revenue raised, though, it would have allowed the abolition only of wholesale sales tax. At 12.5 per cent, the fuel excise could be abolished; at 15 per cent the states could be compensated for the abolition of payroll tax, essentially a disincentive on employment growth.”

Source: Abjorensen, Norman ‘One way to lose an election’, *Inside Story* 8 May 2012  
<http://inside.org.au/one-way-to-lose-an-election>

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“American households are now getting as much in benefits from the government as they’re paying in taxes. Maybe they should keep the money and fire the tax collectors.”

Source: ABC finance journalist Alan Kohler, as quoted in *The Sun Herald* 13 May 2012 p 84

## **ATTA News June 2012**

<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**

This is a new experience for your President as Colin Fong our invaluable ATTA News editor is indisposed. I am trying to get the ATTA News out this month in Colin's absence.

He advises me there is no cause for alarm. The news is that Colin underwent cardiac surgery to replace an aortic valve on 4 June 2012. He is home now and sending me emails. He is also clearly in good spirits and he says that on doctor's instructions he must pretend to look like Darcy Fitzwilliam, in *Pride & Prejudice*, by wearing white stockings for 6 weeks post operation. I know ATTA members share my and your Executive's wishes for Colin's rapid recovery and return to our midst.

While telling you all this personal stuff I will also mention that the next few President's Columns will be coming from overseas. I am about to spend 3 months at the Oxford University Centre for Business Tax and then another 3 as a visiting professor at the OECD in Paris. I shall be very pleased if we find that Auckland is nice and warm when we meet there for the ATTA Conference 23-25 January 2013.

On the home front there seems to be a fair bit on the go in our tax world – but a lot of it involves waiting. At this point, on my tally, we are waiting for new rules on Part IVA (note the contribution of ATTA members Cooper, O'Connell and Barkoczy see below); taxation of Trusts; and outcomes on the changes to tax rules affecting not for profit entities (especially the "in Australia" rule for tax concessionaries) which have been drafted for consultation and on which submissions have closed. The cynic in me inclines to the view that when there are outcomes on all these they will arrive en masse and we will have a busy time digesting them. But that is why we teach tax – it is always interesting.

Problems with the Transfer Pricing rules were however given top priority and new Subdivision 815-A, has already been introduced into Parliament in the Taxation Laws Amendment (Cross-Border Transfer Pricing) Bill (No.1) 2012. The Subdivision enables the Commissioner to determine a liability to tax under domestic law, for the purpose of negating a "Transfer Pricing Benefit". It also gives the courts direct access to OECD guidance material in interpreting the rules. The amendments are retrospective to July 2004.

Speaking of deadlines, in this ATTA News please note the call for entries for the Graham Hill IFA Research Prize below, and also the CCH ATTA Doctoral series.

And for those of you who students writing examinations at this time - happy marking!

Michael Walpole

June 2012

## 2 Arrivals, departures and honours

Congratulations to **Ken Devos** who formally received his PhD on 10 May 2012 at graduation and the title was: 'An investigation of the factors which influence and deter the compliance behaviour of Australian Individual taxpayers'. The thesis examines whether or not a relationship exists between selected tax compliance variables and the attitudes and behaviours of Australian individual taxpayers. It identifies which variables act as an effective deterrent to non-compliance, thereby providing useful information for the Australian revenue authority and for tax policy development. Ken's supervisor was Professor Rick Krever, Monash University and External supervisor Professor Julie Cassidy formerly Deakin University.

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Congratulations to **Paul Kenny** on his submission to the LexisNexis Centenary Book Award. Their publishing committee has evaluated the book proposals and they have selected a number of finalists. They are very much interested in his proposal 'Small Business Tax Opportunities 2012-2013'. Paul's book will be published and an external judging panel will choose a winner from all finalists' publications.

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**Ian Iredale**, left University of Western Sydney, and will be teaching Retirement Planning and Advanced Taxation Law at the University of Technology Sydney in Spring Semester 2012.

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Professors **Stephen Barkoczy** (Monash University), **Graeme Cooper** (University of Sydney) and **Ann O'Connell** (University of Melbourne) were appointed to an expert roundtable to assist with the implementation of the Gillard Government's clarifications of the definition of 'tax benefit' in Part IVA of the *Income Tax Assessment Act 1936*.

Source: 'Expert Roundtable to assist in clarifying the operation of the Income Tax General Anti-avoidance rule', Assistant Treasurer, the Hon David Bradbury, *Media release* No 28, 15 May 2012

<http://ministers.treasury.gov.au/DisplayDocs.aspx?doc=pressreleases/2012/028.htm&pageID=003&min=djba&Year=&DocType>

## 3 The CCH ATTA Doctoral Series

## **Call for Expressions of Interest**

Expressions of interest are called for doctoral submissions to be considered for the fourth publication in the CCH ATTA Doctoral Series. Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of Professors Chris Evans, Rick Krever and Dale Pinto together with a senior representative of CCH. Previous publications in the series are *The Politics of Retirement Taxation: A Trans-Tasman Comparison* (Lisa Marriott), *Tax Flow Through Companies* (Brett Freudenberg) and *Taxpayer Rights to Compensation for Tax Office Mistakes* (John Bevacqua).

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 2012, the cut-off date is 30 August 2012.
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 2012 cut-off date of 30 August 2012 to Professor Chris Evans (cc.evans@unsw.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

## **4 Defining, Taxing and Regulating Not-for-Profits in the 21st Century Conference**

Defining, Taxing and Regulating Not-for-Profits in the 21st Century Conference 19-20 July 2012, Melbourne Law School, University of Melbourne, Australia  
<http://tax.law.unimelb.edu.au/notforprofit>

This major international conference brings together academics, policy makers and advisers to reflect on the theme of defining, taxing and regulating the not-for-profit sector from comparative, theoretical and practical perspectives. The conference will provide insight into the Australian Government's ambitious agenda for not-for-profit reform.

The cost of the conference, including GST, is \$295 (inc conference dinner) or \$220 (conference only). The conference dinner will be held on Thursday 19 July.

Registration: <http://www.law.unimelb.edu.au/melbourne-law-school/news-and-events/news-and-events-details/diaryid/5854>

Keynote speakers

- Professor Evelyn Brody of Chicago-Kent Illinois University, a leading US academic specialising in taxation of not-for-profits and not-for-profit corporations law;
- Professor Gino Dal Pont of the University of Tasmania, a leading Australian academic specialising in charity law and author of *The Law of Charity*;
- Professor Myles McGregor-Lowndes OAM of Queensland University of Technology, a leading Australian academic specialising in not-for-profit studies; and
- Hubert Picarda QC, a leading UK charity law barrister and author of *The Law and Practice Relating to Charities* (October 2010, Supplement Summer 2012).

In addition, addresses will also be given by Robert Fitzgerald AM (Chair of the Advisory Board, Australian Charities and Not-for-Profits Commission), a representative of the New Zealand Charities Commission and the new head of the Australian Charities and Not-for-Profits Commission. We are also excited to announce that the conference will also feature papers from the following distinguished presenters:

- Professor Rob Atkinson (Florida State University)
- Professor Nina Crimm (St John's University) and Professor Laurence Winer (Arizona State University)
- Professor David Duff (University of British Columbia)
- John Emerson AM (Freehills)
- Dr Jonathon Garton (Reader, University of Warwick)
- Professor Peter Luxton (Cardiff University) and Nicola Evans
- Fiona Martin (University of New South Wales)
- Judge Alison McKenna (Principal Judge of the First-Tier Tribunal (Charity), England and Wales)
- Debra Morris (Reader and Director, Charity Law Unit, Liverpool Law School)
- Associate Professor Adam Parachin (University of Western Ontario)
- Dr Matthew Turnour (Queensland University of Technology) and Elizabeth Turnour (Moores Legal).

## **5 New Zealand developments**

The Commerce Commission has put ‘personal tax summary intermediaries’ on notice that they may be failing to comply with the *Fair Trading Act 1986*. There are a number of these institutions in New Zealand that process tax refunds for wage and salary earners, typically charging either a flat fee and/or a percentage of any tax refund for providing the service. The ongoing issue with these organisations is that they are unclear about the cost of their services and ongoing contractual relationships. Moreover, as most wage and salary earners in New Zealand do not need to file a tax return, they can find out themselves if they are due a tax refund by checking with the Inland Revenue Department (without incurring a financial cost). The 2012 Budget has now been announced. There was little by way of surprise, with the main measures outlined below:

- \$78 million to the Inland Revenue to improve its tax auditing and compliance functions;
- Changing the rules on deductions related to high-value, mixed-use assets (such as family holiday homes or boats that are rented out for short periods of time each year);
- Repealing tax credits for childcare and housekeeper expenditure;

- Repealing tax credits for active income of children. This is replaced by a limited tax exemption, where untaxed income less than \$2,340 will not need to be declared;
- Repealing tax credits for income under \$9,880;
- Changes to the student loan scheme, including removal of the voluntary repayment bonus, increasing the threshold for repayment, and increased data matching between Inland Revenue and other government agencies;
- Increased (and improved) disclosure requirements for KiwiSaver (superannuation) funds.

Lisa Marriott

## 6 Book reviews

Letter to the editor

In the May edition of ATTA News, Pier Paolo Parisi characterised as "partisan" the comments on the *Travellex* case in my chapter in Christine Peacock's "GST in Australia: looking forward from the first decade". No basis for this allegation was made. The Macquarie Dictionary Online defines "partisan" as "excessively dedicated to a cause or party" and "biased; prejudiced" (adj) and "an adherent or supporter of a person, party, or cause" (noun). The use of the word "partisan" carries a clear implication of an inappropriate prejudice that blinds the person accused to anything other than the views of his/her cause. That this was clearly Parisi's intention is apparent from his opening statement under the heading "Partisan Perspectives", in which he says "One is also troubled by the partisan approach of certain authors based on their professional or personal allegiances". Mine is the only chapter mentioned as an example. The clear implication of Mr Parisi's statement is that the paper was based on some underlying but undeclared prejudice or bias that caused me to prefer the Commissioner's viewpoint over the taxpayer's, yet no indication is given of what 'professional' or 'personal' allegiance could possibly be alleged.

Nothing could be further from the truth than Mr Parisi's allegations. My allegiance, if any, is to the underlying policy design of the tax. The relatively small part of my chapter that deals with *Travellex* was at pains to point out three aspects of the legal design of Australia's GST which had the effect that the service under analysis in the case (a currency exchange service consumed at an airport in Australia) was not, as it should have been, the focus of the decision. Such criticism is a normal part of the academic process. High Court judgments are criticised all the time and it is generally best if the criticism is based on the underlying policy intent of the law.

Parisi compounded the attack on my character by insinuating that I am not a lawyer when he states that my criticism of the High Court:

"completely overlooks how in the Australian constitutional system, "framed in accordance with many traditional conceptions ... which ... assumed ... the rule of law" [unreferenced], what the High Court, the apex of the judicial branch of government, says is the law, is the law, a matter which perhaps may not be apparent to someone who is not a lawyer."

What Mr Parisi failed at any point to declare is that he appeared as counsel for the successful applicant, which means of course, that my paper challenged the validity of his client's success. If there is any partisanship, it should be clear where it lies. Moreover, while I might not require a current practising certificate to work as an academic at one of Australia's leading law schools, I was admitted as a solicitor in 1991 and I have not forgotten my constitutional

law. Under our system of government, what the High Court says is the law is only the law until such time as the Parliament over-rules it. The point of academic criticism (or any criticism) of High Court cases is to establish whether such action should be taken. My paper reveals that I think it should, and explains why.

Finally, I would like to take issue more generally with Mr Parisi's attack on Christine Peacock's book. It might well be, given the content that eventuated from the conference of the same name, that the title could have been modified. Perhaps "GST: looking forward from the first decade" might have been better, given the foreign content to which Mr Parisi objects. But the Australian GST is part of a global family of value added taxes and many potential readers of the book will find the various chapters interesting even if they do not relate directly to the Australian GST. Anyone 'looking forward from the first decade' (as the title of the book would like them to do) might well look to the chapters on the New Zealand innovations in the GST treatment of financial services and real property for ideas about directions for development of the Australian GST. Anyone interested in the boundaries of the concept of enterprise and possible reforms to Australia's financial services rules, might read with interest about the CJEU jurisprudence on share transactions. Even the reflections on the New Zealand anti-avoidance rule, which Mr Parisi dismisses as 'only of academic interest' (is this an insult?) might contain seeds of interest. What goes around comes around, and it is not beyond the realms of possibility that the 'muffled echoes of old arguments' could again be raised for consideration in Australian law, whether by the Courts or Parliament.

The flaw, as I see it, in Mr Parisi's attack on Ms Peacock's book is that he looks for it to be something other than what it declares itself to be. While he notes that the preface clearly declares the book to be a collection of chapters based on presentations given at a conference in 2010, he reviews it on the basis that it purported to be a book that would "neutrally focus on local considerations in a manner allowing the identification of unifying themes and concepts capturing the essence of the Australian GST". Such a book might well at some point be written but it is more likely that it would be authored as a monograph, rather than as an edited series of book chapters.

Rebecca Millar, Associate Professor, Faculty of Law  
The University Of Sydney

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## **7 Call for Papers**

**Journal of Applied Law and Policy** <http://business.curtin.edu.au/business/jalap>  
Call for Contributions – 2012

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 2012.

The theme for JALAP is 'Contemporary Issues in Law 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 2012 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 2012 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 (<http://mulr.law.unimelb.edu.au/files/aglcdl.pdf>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Editor-in-Chief JALAP at [cbs-alap@cbs.curtin.edu.au](mailto:cbs-alap@cbs.curtin.edu.au) by Wednesday 11th July 2012.

Professor Dale Pinto  
Editor-in-Chief  
JALAP

### **Colloquium on Jurisprudential Perspectives of Taxation Law**

Invitation and Call for Papers - A Colloquium of The Victoria University of Wellington and Cornell University

Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell)

Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY

Monday and Tuesday, 24 and 25 September 2012

The Colloquium will focus on analytical and normative legal philosophy as applied to income tax law, examining judicial reasoning in income tax cases. Seminars will examine such questions as: do legal philosophers' expositions of the nature of law adequately explain the nature of income tax law? What light do theories of jurisprudence that have not traditionally examined income tax law shed on this question? What is the relationship between law and morality in the context of income tax? Contributions are welcome on all topics of taxation law. (Discussion will generally not be concerned with broad topics of fiscal policy, or, for instance, on whether governments should use taxes to redistribute wealth.) The proposed seminars, which may be adjusted depending on the interests of participants, are:

24 September (9.00 – 17.00)

1. Ectopia of income tax law
2. Fictions of income tax law
3. Form and substance
4. Statutory and treaty interpretation

25 September (9.00 – 17.00)

5. Autopoiesis and income tax law
6. Penalties
7. Anti-avoidance rules and the rule of law
8. Avoidance and morality

Cost: There is no charge for attendance or for materials. Participants bear their own costs of travel, accommodation, and sustenance.

Eligibility: Most participants will be members of research institutes and university faculties, though there is space for a number of thesis students, legal practitioners, and independent scholars. Most participants will be scholars of taxation law, economics, or accounting, but legal and general philosophers are particularly welcome. Numbers will be limited to promote opportunities for discussion.

Materials: Consult Professor Prebble's personal page, which has an index to papers on Jurisprudential Perspectives of Taxation Law on the SSRN site, to find a compilation of



philosophical writing, available for free download, on which discussion or writing at the colloquium may be based.

Language: English.

Antecedents: This colloquium will develop themes addressed in earlier colloquia in this series: Prebble-Vording, Universiteit Leiden, 2005, Prebble-Chowdry, King's College London, 2006, Prebble-Grau, Universidad Complutense de Madrid, 2008, and Prebble-Greggi, L'Università degli Studi di Ferrara, 2010.

Registration and offers of papers: Write by e-mail (no special form) to the conveners, [vuw-cornell-colloquium@vuw.ac.nz](mailto:vuw-cornell-colloquium@vuw.ac.nz). Please include name, salutation, and full contact details (postal and courier).

Form of papers: Initial outlines, leading to developed papers, are preferred, but the conveners will consider partially developed papers that will accompany oral addresses.

Papers at incubation stage: Projects for feedback to authors at short incubation sessions are welcome.

Registrants who would welcome suggestions about writing papers that analyse tax law from a jurisprudential perspective are warmly invited to contact Professor Prebble.

Accommodation: There is a block booking under Law School Taxation Colloquium, \$135/night at the Hilton Garden Inn, Ithaca (20 minutes' brisk walk to Cornell Law School, steepish hill, 0.8 miles, 1.3 kilometres.) Alternatively, the Statler Hotel is 650 metres from the colloquium but more expensive.

Registrations received by 13 July 2012 will have priority.

### **TEI Award for the best short publication on European and/or International Tax Law**

The Tax Executive Institute in cooperation with the Institute for Austrian and International Tax Law of the WU Vienna is glad to announce the TEI Award for the best short publication on European and/or International Tax Law. Eligible to the award are all doctoral researchers (aged 35 and below) who have drafted an article for a tax journal or chapter in a collective volume accepted for publication between 1 August 2011 and 31 July 2012. Applications must include the full text of the manuscript (drafted in English, French, German, Italian or Spanish) and evidence of publication (or an official letter of acceptance for publication) will have to be sent by 15 August to Astrid Mathias, [astrid.mathias@wu.ac.at](mailto:astrid.mathias@wu.ac.at), and will be examined by a jury composed by the Professors of the Institute for Austrian and International Tax Law. The winner of the award (Eur 1.000,- plus an admission free of charge to a conference organised by the Institute for Austrian and International Tax Law) will be announced at the Conference on ECJ Pending Direct Tax Cases on 29 November 2012.

Kind regards,

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

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Graham Hill IFA Research Prize

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Copenhagen 25-30 August 2013

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

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

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

#### The Prize

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

The prize will next be offered in relation to the annual IFA Congress in Copenhagen 25-30 August 2013.

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

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

The winner of the prize for 2011 was Antony Ting of University of Sydney Business School and for 2009 Fiona Martin of Atax, UNSW.

#### Application process

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

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

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

Applications are due by 31 October 2012.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed

one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,500 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in 2013, to be held in Auckland. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

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## **8 Vacancies**

The “Fondazione Antonio Uckmar” provides a scholarship for a stay at our Institute for Austrian and International Tax Law. This scholarship enables a young, talented student focusing on European or international tax law to participate in the “Visiting Research Scholar Program” at our Institute.

This scholarship addresses graduates and/or PhD students with a maximum age of 30 years of any nationality, who have obtained their degree at an Italian University with a thesis on European or International Tax Law, or that intend to do postgraduate research on this field. Further he or she should have excellent knowledge in English and preferably other languages.

The Uckmar Scholarship consists of an invitation to participate in the Visiting Research Scholar Program at the Institute for Austrian and International Tax Law for a period of 6 month as well as a financial support of €10.000,-. Please read more about the details, rules and requirements in the attachment and at [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

The start of this six month scholarship shall be between January and July 2013.

We would like to encourage all interested persons of the target group to apply by Oct. 15, 2012 to Christine Wiesinger, [christine.wiesinger@wu.ac.at](mailto:christine.wiesinger@wu.ac.at), and we are looking forward to welcoming the new “Antonio Uckmar Fellow“ to the Institute.

## **9 Tax, accounting, economics and law related meetings**

### **Local**

The **25th Annual Conference of the Australasian Tax Teachers Association Conference 2013**, hosted by the University of Auckland, will be held at the University of Auckland 23-25 January 2013. Contact Peter Vial [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz) for further details. The organising committee will confirm the programme outline and dates for the submission of papers in early July.

**3rd Queensland Tax Researchers' Symposium**, James Cook University, Friday, 29 June 2012. 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 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. 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 [justin.dabner@jcu.edu.au](mailto:justin.dabner@jcu.edu.au); Ph: 0412 283 702. Supporting Sponsors: Taxation Institute; Thomson Reuters; Griffith University; CCH Australia

**Defining, Taxing and Regulating Not-for-Profits in the 21st Century Conference** 19-20 July 2012 Melbourne Law School, University of Melbourne, Australia  
<http://tax.law.unimelb.edu.au/notforprofit>

This major international conference brings together academics, policy makers and advisers to reflect on the theme of defining, taxing and regulating the not-for-profit sector from comparative, theoretical and practical perspectives. The conference will provide insight into the Australian Government's ambitious agenda for not-for-profit reform. The cost of the conference, including GST, is \$295 (inc conference dinner) or \$220 (conference only). The conference dinner will be held on Thursday 19 July.

Registration: <http://www.law.unimelb.edu.au/melbourne-law-school/news-and-events/news-and-events-details/diaryid/5854>

**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](mailto: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](mailto: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](mailto:daniellemarriott@taxinstitute.com.au)

### **Australian Tax Forum Publications and SSRN**

Further to my previous note re ATTA members wishing to be part of SSRN in relation to their Forum publications, Alex Munroe , General Manager Publications, Tax Institute, has advised that the Tax Institute is in the process of becoming a publishing partner within the network.

Contractual negotiations have not yet been finalised but if anyone wishes to put material up before the final details are worked out, please contact Alex at [AlexMunroe@taxinstitute.com.au](mailto:AlexMunroe@taxinstitute.com.au)<<mailto:AlexMunroe@taxinstitute.com.au>> and she will deal with the request on an individual basis.

Cynthia Coleman

### **Overseas**

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

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

**The Practice of Double Tax Treaties in Case Studies – Senior level course** (June 28 – 30, 2012). The seminar will be a three-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](http://www.wu.ac.at/taxlaw). More information can be provided by Barbara Ender ([b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)). [http://www2.wu.ac.at/taxlaw/sonstiges/FolderPracticeofDoubleTaxTreaties\\_062012.pdf](http://www2.wu.ac.at/taxlaw/sonstiges/FolderPracticeofDoubleTaxTreaties_062012.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. Please note: our early bird bonus will expire on April 30, 2102!

**Tax secrecy and tax transparency – the relevance of confidentiality in tax law**, Rust, Burgenland, 5-7 July 2012, conference organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with Orebro University, Sweden. The conference will start with a welcome dinner in the evening of July 5. The working sessions of the conference will be on July 6 and 7, all day. The main purpose of this research project is to assess not only the ways in which different countries regard the treatment of tax information and tax secrecy, but also its impacts. The conference will deal, among other topics, with the collection of data, the sharing of information domestically as well as internationally and the access to taxpayers' data not only by the public but also by individuals. In order to have lively and high level discussions, the number of participants is limited. If you are interested in participating, please apply as soon as possible. Invitation and the application forms on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

The Austrian Branch of the International Fiscal Association (IFA) is going to organize together with the Polish Branch of the International Fiscal Association (IFA) an informative meeting on “**Practical Problems of the Application of the tax treaty between Austria and Poland**”. Researchers of the Institute for Austrian and International Tax Law (Prof. Lang, Mr Blum, Mr Seiler, Ms Spies) will present case studies together with Prof. Jirousek and Polish tax experts. The meeting will be held from September 7 to September 8, 2012, in Cracow, Poland. For further information about lecturers, topics and participation fees please see our homepage [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). The participation is free of charge.

The preparations for the conference “**Tax Governance – The future role of tax administrations in a networking society**” which the Institute for Austrian and International Tax Law, together with the Austrian Ministry of Finance and in cooperation with the Faculty of Psychology, University of Vienna, is going to hosts on September the 20th and 21st, 2012, are making good progress, and we are happy to herewith extend a most cordial invitation to you:

In the course of this cross disciplinary and global conference, which is being held for the first time, researchers, government representatives and practitioners from all over the world will discuss current problems in the field of Tax Crime and Sanctions, Tax Evasion and Aggressive Tax Planning, Enhanced Relationship and Voluntary Compliance. Outstanding experts of all over the world have already agreed to prepare written contributions. Discussants will highlight the most important and interesting aspects and will encourage a lively plenary debate.

We hope that you will find this topic interesting and we would like to invite you to register for this global conference. Please find the programme and the application form attached. For your registration and for further information please see our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) and/or contact Ms Renée Pestuka [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at) .

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

**Colloquium on Jurisprudential Perspectives of Taxation Law** - A Colloquium of the Victoria University of Wellington and Cornell University. Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell). Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY, Monday and Tuesday, 24 and 25 September 2012 <http://www.victoria.ac.nz/law/about/events/victoria-cornell-colloquium-on-jurisprudential-perspectives-of-taxation-law>

**Society of Legal Scholars Annual Conference, Taxation Law section**, University of Bristol 11-14 September 2012 <http://www.legalscholars.ac.uk>  
Dr Glen Loutzenhiser: [webadmin@legalscholars.ac.uk](mailto:webadmin@legalscholars.ac.uk)

**The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference** – Halifax, Nova Scotia, 28-29 September 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. 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](mailto:LawDean@dal.ca)

**International Greening Education Event** -10-12 October 2012, Karlsruhe, Germany. This event will bring together academia, policy makers, representatives of government and international development agencies, senior members of academic institutions, school administrators and teachers, sustainable development practitioners, environmental management professionals and other stakeholders from around the world. You are cordially invited to attend this international event and/ or nominate the member(s) of your institution. For further information, please see the event details. <http://www.etechgermany.com/IGEE2012.pdf>  
Or contact via email: [mail@etechgermany.com](mailto:mail@etechgermany.com)

**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 2012 in Xiamen, China. For further details, please contact Eva Huang <[eva.huang@sydney.edu.au](mailto:eva.huang@sydney.edu.au)>

Dear colleagues,

With this e-mail, we would like to invite doctoral candidates to participate in the “**Doctorate Seminar on European Tax Law**” which is scheduled from February 15 -18, 2013 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). This seminar is part of a doctorate program jointly organized by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala Universitet for European doctoral students in tax

law. Please find further information on the seminar and the application form attached and on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

We are looking forward to receiving your application!

Kind regards,

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

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

For 2012 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

2012 National Tax Conference in Malaysia, 17 - 18 July 2012, Kuala Lumpur Convention Centre, Kuala Lumpur, Malaysia

AIJA 50th Annual Conference, 28 August - 01 September 2012, Hotel Arts, Barcelona, Spain

Hugh Ault conference 2012, 29 September 2012, Sheraton Boston Hotel, Boston, United States

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

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

The tentative Seminar programme is as follows:

Recent developments

IFA/OECD

IFA/EU

Mutual agreement procedure and the resolution of cross-border disputes

Cross-border arbitration

Limitations on benefits articles in income treaties: the current state of play

Article 3 (2) and the scope of domestic law

Penalties and domestic law dispute resolution procedure

VAT on non-resident sellers

International communications income

Developments in cross-border taxation in the Latin American region

Cross-border charitable and other pro-bono contributions

25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest,

Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

### **International Tax Planning Association Forthcoming meetings**

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

Other useful tax and law related conference websites include the International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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**

Carroll, John ‘Roy Morgan Research Pty Ltd v Federal Commissioner of Taxation’ (2011) 85 *Australian Law Journal* 1115-29

**Cassidy, Julie** ‘Badges of tax avoidance”: reform options for the New Zealand GAAR’ (2011) 17 *New Zealand Business Law Quarterly* 467-91

**Cassidy, Julie** ‘The Duke of Westminster should be "very careful when he crosses the road" in New Zealand: the role of the New Zealand anti-avoidance rule’ [2012] *New Zealand Law Review* 1-33

Deane, Felicity ‘A new legal avenue for pricing GHG emissions? To trade or to tax?’ (2011) 28 *Environmental and Planning Law Journal* 111-33

**Gumley, Wayne & Stoianoff, Natalie** ‘Carbon pricing options for a post-Kyoto response to climate change in Australia’ (2011) 39 *Federal Law Review* 131-59



Hogan, Lindsay 'Non-renewable resource taxation: policy reform in Australia' (2012) 56 *Australian Journal of Agricultural & Resource Economics* 244-59

Kooblal, Vijay 'Tax liability? Unlimited! (2011) 85 (11) *Law Institute Journal* 48-51

**Krever, Richard** 'Analysing implicit tax expenditures' (2011) 35 *Melbourne University Law Review* 426-48

Kruse, Rudi 'Climate change regulation in Australia: Addressing leakage and international competitiveness consistently with the law of the WTO' (2011) 28 *Environmental and Planning Law Journal* 297-309

Mortimer, Derek 'Charity need not be taxing' (2011) 85 (4) *Law Institute Journal* 32-35

**Sadiq, Kerrie** & Black, Ann 'Embracing Sharia-compliant products through regulatory amendment to achieve parity of treatment' (2012) 34 *Sydney Law Review* 190-211

**Stoianoff, Natalie P** 'The influence of the WTO over China's intellectual property regime' (2012) 34 *Sydney Law Review* 65-89

Tang, Reynah & Poole, Charlotte 'To incorporate or not to incorporate, tax is the question' (2011) 85 *Law Institute Journal* 46-49

Tognetti, Colleen 'Federal Commissioner of Taxation v BHP Billiton Ltd/Federal Commissioner of Taxation v BHP Billiton Petroleum (North West Shelf) Pty Ltd/Federal Commissioner of Taxation v The Broken Hill Proprietary Co Pty Ltd (2011) 85 *Australian Law Journal* 638-53

## **Overseas**

Blasdel-Marinescu, Jennifer; Connery, Jason & Poms, Douglas 'Eligibility for treaty benefits under the Australian-U.S. income tax treaty (2011) 64 *Tax Notes International* 843-52

**Burgess, Philip** 'Australia's carbon Sunday: a price is put on carbon emissions' (2011) 63 *Tax Notes International* 751-52

**Cooper, Graeme S** 'Australia's energy tax reform packages' (2012) 66 *Tax Notes International* 363-65

**Cooper, Graeme S** 'A few observations on managing the taxation of corporate groups - the Australian experience' (2011) 59 *Canadian Tax Journal* 265-94

Johnston, Stephanie Soong 'Australia passes 30 percent mining profits tax' (2012) 65 *Tax Notes International* 967-68

**Krever, Rick** & Mellor, Peter 'Australia' (2011) 64 *Tax Notes International* 864-65

**Markham, Michelle**; *Advance Pricing Agreements Past, Present and Future* Wolters Kluwer, June 2012

**Martin, Fiona**; Morset, Brad & Hocking, Barbara 'The taxation exemption of Canadian Indians as governments and individuals: how does this compare with Australia and New Zealand?' (2011) 40 *Common Law World Review* 119-143

Parillo, Kristen A 'Australian feds, state tussle over mining tax' (2011) 63 *Tax Notes International* 779-80

Schivera, Bryan Alexander 'Note: Beer, liquor, or a little bit of both? Getting to the bottom of properly classifying flavored malt beverages in the United States and Australia' (2011) 39 *Georgia Journal of International and Comparative Law* 471-96

Zelinsky, Edward A 'Citizenship and worldwide taxation: citizenship as an administrable proxy for domicile' (2011) 96 *Iowa Law Review* 1289-1350  
[http://www.uiowa.edu/~ilr/issues/ILR\\_96-4\\_Zelinsky.pdf](http://www.uiowa.edu/~ilr/issues/ILR_96-4_Zelinsky.pdf)

## 11 Quotable quotes

"Political leaders in Athens have rounded on IMF chief Christine Lagarde for branding Greeks tax-dodgers as parties went on the campaign trail for next month's elections.

Socialist leader Evangelos Venizelos accused Lagarde of trying to "humiliate" the debt-stricken country, which is facing a second election in six weeks that is seen as crucial to the future of the eurozone.

Radical left-wing leader Alexis Tsipras, whose Syriza party is one of the two top contenders for the June 17 vote, said: "Greek workers pay their taxes, which are unbearable."

The International Monetary Fund managing director's comments drew more than 10,000 messages on her Facebook page, many angry or obscene. By late Sunday afternoon, a new page had sprung up, titled Greeks are against Lagarde.

Lagarde told Britain's Guardian newspaper Greeks must "help themselves collectively" by all paying taxes, saying she was more concerned about Africans in poverty than Greeks in the economic crisis."

Source: Vassilopoulos, Will 'IMF chief riles Greeks as election looms' *CCH News Headlines*, 28 May 2012, Content provided by AAP

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"Let me tell you how it will be  
There's one for you, nineteen for me  
'Cause I'm the taxman  
Yeah, I'm the taxman

Should five percent appear too small  
Be thankful I don't take it all  
'Cause I'm the taxman  
Yeah, I'm the taxman

(If you drive a car car) I'll tax the street  
(If you try to sit sit) I'll tax your seat  
(If you get too cold cold) I'll tax the heat

(If you take a walk walk) I'll tax your feet

Taxman!

'Cause I'm the taxman

Yeah, I'm the taxman

...

If I reduce it again you'll see

(Ah, ah, Boris Yeltzin)

Get back more at the V.A.T.

(Ah, ah, Mr. Bush)

...

If you get a head head, I'll tax your hat

If you get a pet pet, I'll tax your cat

If you wipe your feet feet, I'll tax your mat

If you're overweight weight, I'll tax your fat

Source: Harrison, George *Taxman*, opening track on The Beatles' 1966 album *Revolver*.

[http://www.sing365.com/music/lyric.nsf/Taxman-lyrics-George-](http://www.sing365.com/music/lyric.nsf/Taxman-lyrics-George-Harrison/0E77DCB5AE6215A44825695E001FE9B3)

[Harrison/0E77DCB5AE6215A44825695E001FE9B3](http://www.sing365.com/music/lyric.nsf/Taxman-lyrics-George-Harrison/0E77DCB5AE6215A44825695E001FE9B3)

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## **ATTA News July 2012**

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

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### **1 Presidential column**

Your President writes to you this month from a, thus far, wet and cold UK. Spare a thought for the Olympic athletes, it is decidedly inclement here and not the best time to be running around in shorts and singlet. Nevertheless the UK community is getting quite excited about the big event. For those of us in tax, however, it is remarkable that in recent weeks that is not the only thing that the community has been getting excited about. There has been some very high profile given to taxation – or more correctly tax avoidance – of late.

ATTA members will be aware that for some time UK media commentary has had more of a tax focus than Australian and (I think) New Zealand media commentary. Part of this has probably related to the UK Uncut movement which, according to its website is ‘... a grassroots movement taking action to highlight alternatives to the government’s spending cuts’. In the past its actions have involved such activities as occupying the flagship Vodafone store in London’s Oxford Street (see <http://www.ukuncut.org.uk/actions/467>) in order to draw attention to tax reduction activities alleged to have been employed by Vodafone and other UK taxpayers.

The media hype peaked again late last month when it was revealed that the UK comedian Jimmy Carr had used a legal tax avoidance scheme which enabled him to pay as little as 1% tax on his earnings (see <http://www.bbc.co.uk/news/magazine-18537051>). Use of an appropriate search engine will reveal to readers of ATTA News just how much comment this flushed out about the legality, ethics, and morality of this and the usually apathetic public seemed to be unusually aware of the phenomenon of avoidance and many of the issues associated with it. As one speaker at a tax practitioners’ conference I attended said ‘It is the first time in my tax career that I have found the ordinary drinkers down at ‘The Dog and Duck’ talking seriously about what we do for a living’.

Although we have had a number of high profile cases discussed in the Australasian media of late – especially in the context of Project Wickenby – I noted the UK commentary was much more widespread, penetrating well into the popular media including Twitter. The reason may be the UK Uncut reason – that there are serious public spending cuts being experienced and

the irony of simultaneously allowing tax avoidance is too much to bear. But the reason may be something else, I am not sure.

What this has meant is that the timing is propitious for the introduction of the UK's new General Anti-Abuse Rule (GAAR) scheduled for next year. Didn't the 'Bottom of the Harbour' affair provide political fuel for the development of Part IVA in Australia?

An interesting perspective on all this hype about avoidance came to light in the wake of some of the discussion about avoidance, the GAAR, and Mr Carr. This was a statement reportedly by officials of HMRC that '[t]axpayers' willingness to play by the rules could be eroded if the public got an exaggerated impression of the use of loopholes to avoid tax...' (see Vanessa Houlder 'Taxpayer may give up on rules, HMRC warns.' Financial Times 29/6/12). There is an obvious irony in this. One would expect that exposure of avoidance and control of it would discourage extreme use of it, but it is probably true that the perception that others are getting away with tax minimisation might well encourage a taxpayer to indulge a little themselves. My recollection is that this was suggested as one of the factors that fuelled participation in our own mass marketed tax schemes a few years ago.

If that is the case, there is possibly a tipping point at which publicity about tax avoidance and tax evasion is undesirable from a public policy view point because it fuels participation in tax minimisation rather than discouraging it. The difficulty is identifying where the tipping point is. That may be a challenge for someone to research.

Michael Walpole

July 2012

## **2 ATTA Conference 2013**

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013.

The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia.

The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers.

The deadlines for papers are as follows:

**Friday 31 August 2012:** for submission of abstracts. Please email your abstract to Pam Kam at P.Kam@auckland.ac.nz

The organisers will confirm acceptance by Friday 14 September.

**Friday 14 December 2012:** for submission of papers (teaching, research student and main conference papers). Any papers submitted after this date will be ineligible for prizes.

**Monday 7 January 2013:** for inclusion in delegate pack. Any papers submitted after this date will not be included on the conference disk /memory stick.

Further information about the conference (including accommodation options and the programme) will be included in the August ATTA newsletter. In the meantime if you have any questions please contact Peter Vial (p.vial@auckland.ac.nz)

### **3 Arrivals, departures and honours**

**Mac Collings**, after 37 years service with the University of Western Sydney, including a period as Acting Head of School in the Law School and teaching various tax subjects, has retired. In his retirement he already has plans to be Secretary of Sustainable Population Australia.

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**Christine Peacock** has accepted the role of General Editor of the *Australian GST Journal*. Christine is sourcing work for the next issue. The deadline for submitting contributions to Christine for the October edition is 6 August for a 14 September press date. For the December edition the deadline for submissions is 8 October, for a 20 November press date. Please contact her christine.peacock@rmit.edu.au, if you are interested in contributing something.

\*\*\*\*\*

**John Passant** is a tutor in the School of Politics and International relations at the Australian National University and is doing his PhD there on Marxism and tax reform.

\*\*\*\*\*

**Colin Fong** is still recovering from his cardio surgery of 4 June 2012 and wishes to thank the many ATTA members who wished him well in his recovery. Colin particularly enjoyed the following thoughts: “All the best for the surgery and the recuperation. Enjoy the latter and don’t think about the former other than to admire the skill and dexterity of the surgeons!”

### **4 The CCH ATTA Doctoral Series**

#### **Call for Expressions of Interest**

Expressions of interest are called for doctoral submissions to be considered for the fourth publication in the CCH ATTA Doctoral Series. Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of Professors Chris Evans, Rick Krever and Dale Pinto together with a senior representative of CCH. Previous publications in the series are *The Politics of Retirement Taxation: A Trans-Tasman Comparison* (Lisa Marriott), *Tax Flow Through Companies* (Brett Freudenberg) and *Taxpayer Rights to Compensation for Tax Office Mistakes* (John Bevacqua).

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 2012, the cut-off date is 30 August 2012.

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 2012 cut-off date of 30 August 2012 to Professor Chris Evans (cc.evans@unsw.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

## **5 New Zealand developments**

It has been a quiet tax month in NZ with only an agreement to update the DTA between Japan and NZ to report. Coincidentally, 2012 is the 60th anniversary of NZ-Japan diplomatic relations. The negotiated DTA changes are aimed at modernising the existing treaty arrangements, described by Revenue Minister Peter Dunne as 'quite dated'. The changes are expected to include a range of 'business-friendly' tax changes; lower withholding tax rates on dividends, interest and royalties; and an arbitration provision to manage taxpayer disputes. The aim of the changes is to strengthen economic ties and facilitate bilateral investment between NZ and Japan.

Lisa Marriott

## **6 James Cook University hosts 3rd Queensland Tax Researchers' Symposium**

29 June 2012

As the country readied itself for the introduction of the carbon tax, twenty tax scholars and others involved in tax research met at the Cairns Hilton to share their research on the future direction of tax reform in Australasia. The annual Symposium, a joint venture of Griffith University, QUT and James Cook University, is an opportunity for tax scholars and researchers to present and obtain feedback in an informal and friendly setting on their current research. Held over an intensive one day, the Symposium papers were structured around four

central themes: international tax, small business taxation, tax policy and, of course, the topic of the moment, environmental taxation.

Participants discussed topics such as how environmental values might be better embedded in the income tax, tax issues associated with the controversial coal seam gas developments, the implications for State sovereignty of the development of an international tax regime and the inadequacies of Australia's small business entity tax regime. Also, for the first time, the symposium welcomed a New Zealand tax scholar who spoke on the direction of New Zealand's tax treaty negotiations.

The Symposium, chaired by the Law School's Associate Professor Justin Dabner, commenced with a keynote address from Professor Michael Dirkis of Sydney University who spoke on the intricacies of the tax policy process. Professor Dirkis had been the senior tax counsel with the Taxation Institute of Australia for over ten years and was able to provide participants with an insider's perspective of the drivers of tax reform in Australia. In addition to the contribution from James Cook University, the Symposium was financially supported by Thomson Reuters, CCH Australia and Griffith University. The Tax Institute provided a best paper prize which was awarded to Catherine Brown for her paper on the ATO's loss of priority in insolvency.

Justin Dabner

## **7 Call for Papers**

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

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Copenhagen 25-30 August 2013

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

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

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

### **The Prize**

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



The prize will next be offered in relation to the annual IFA Congress in Copenhagen 25-30 August 2013.

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

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

The winner of the prize for 2011 was Antony Ting of University of Sydney Business School and for 2009 Fiona Martin of Atax, UNSW.

### **Application process**

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

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

- Name
- Contact details, including email
- Current title and abstract of thesis
- Current state and projected timeline for completion of thesis
- Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2012.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,500 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in 2013, to be held in Auckland. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

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### **TEI Award for the best short publication on European and/or International Tax Law**

Dear colleagues!

We would like to draw your attention once more to our call for applications to the **TEI Award for the best short publication on European and/or International Tax Law** which will be granted by the Tax Executive Institute in cooperation with the Institute for Austrian and International Tax Law of the WU Vienna. Eligible to the award are all doctoral researchers (aged 35 and below) who have drafted an article for a tax journal or chapter in a collective volume accepted for publication between 1 August 2011 and 31 July 2012.

Applications must include the full text of the manuscript (drafted in English, French, German, Italian or Spanish) and evidence of **publication** (or an official letter of acceptance for publication) will have to be sent by **15 August** to Christine Wiesinger, christine.wiesinger@wu.ac.at, and will be examined by a jury composed by the Professors of the Institute for Austrian and International Tax Law.

The winner of the award (Eur 1.000,- plus an admission free of charge to a conference organised by the Institute for Austrian and International Tax Law) will be announced at the Conference on ECJ Pending Direct Tax Cases on 29 November 2012.

Kind regards,

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

## **8 Tax, accounting, economics and law related meetings**

### **Local**

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013. The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia. The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers. Further information about the conference (including accommodation options and the programme) will be included in the August ATTA newsletter. In the meantime if you have any questions please contact Peter Vial (p.vial@auckland.ac.nz)

**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](mailto: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](mailto: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](mailto: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 Austrian Branch of the International Fiscal Association (IFA) is going to organize together with the Polish Branch of the International Fiscal Association (IFA) an informative meeting on “**Practical Problems of the Application of the tax treaty between Austria and Poland**”. Researchers of the Institute for Austrian and International Tax Law (Prof. Lang, Mr Blum, Mr Seiler, Ms Spies) will present case studies together with Prof. Jirousek and Polish tax experts. The meeting will be held from September 7 to September 8, 2012, in Cracow, Poland. For further information about lecturers, topics and participation fees please see our homepage [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). The participation is free of charge.

The preparations for the conference “**Tax Governance – The future role of tax administrations in a networking society**” which the Institute for Austrian and International Tax Law, together with the Austrian Ministry of Finance and in cooperation with the Faculty of Psychology, University of Vienna, is going to hosts on September the 20th and 21st, 2012, are making good progress, and we are happy to herewith extend a most cordial invitation to you:

In the course of this cross disciplinary and global conference, which is being held for the first time, researchers, government representatives and practitioners from all over the world will discuss current problems in the field of Tax Crime and Sanctions, Tax Evasion and Aggressive Tax Planning, Enhanced Relationship and Voluntary Compliance. Outstanding experts of all over the world have already agreed to prepare written contributions. Discussants will highlight the most important and interesting aspects and will encourage a lively plenary debate.

We hope that you will find this topic interesting and we would like to invite you to register for this global conference. Please find the programme and the application form attached. For your registration and for further information please see our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) and/or contact Ms Renée Pestuka [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at) .

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

**Colloquium on Jurisprudential Perspectives of Taxation Law** - A Colloquium of the Victoria University of Wellington and Cornell University. Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell). Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY, Monday and Tuesday, 24 and 25 September 2012 <http://www.victoria.ac.nz/law/about/events/victoria-cornell-colloquium-on-jurisprudential-perspectives-of-taxation-law>

**Society of Legal Scholars Annual Conference, Taxation Law section**, University of Bristol 11-14 September 2012 <http://www.legalscholars.ac.uk>  
Dr Glen Loutzenhiser: [webadmin@legalscholars.ac.uk](mailto:webadmin@legalscholars.ac.uk)

**The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference** – Halifax, Nova Scotia, 28-29 September 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. 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](mailto:LawDean@dal.ca)

**Hugh Ault conference 2012**, Boston, USA, Sheraton Boston Hotel, 29 Sep 2012. Speakers will include Brian Arnold (Canadian Tax Foundation), Reuven Avi-Yonah (University of Michigan Law School), Philip Baker (Grays-Inn-Tax Chambers), Mary Bennett (Baker & McKenzie), Wei Cui (China University of Political Science and Law), Michael Lang, WU Vienna University of Economics and Business Administration, Yoshihiro Masui (University of Tokyo), Peter Melz (University of Stockholm), Diane Ring (Boston College Law School), David Rosenbloom (New York University Law School), Jacques Sasseville (OECD), Wolfgang Schön (Max Planck Institute), Stephen Shay (Harvard Law School), Richard Vann (University of Sydney Law School), Frans Vanistendael, (IBFD), and Stef Van Weeghel (University of Amsterdam). Topics that will be discussed during the conference include:

International allocation of the corporate tax base

Treatment of hybrid entities under tax treaties

Arbitration

Nondiscrimination

Comparative taxation: how income tax systems deal differently with similar issues

Registration Office: Events & Management Plus, 4 Catarqui Street, Suite 310,  
Kingston, Ontario K7K 1Z7 Canada; Tel: (613) 531-9210 / Fax: 1-866-303-0626  
ehooper@eventsmgt.com

**International Greening Education Event** -10-12 October 2012, Karlsruhe, Germany. This event will bring together academia, policy makers, representatives of government and international development agencies, senior members of academic institutions, school administrators and teachers, sustainable development practitioners, environmental management professionals and other stakeholders from around the world. You are cordially invited to attend this international event and/ or nominate the member(s) of your institution. For further information, please see the event details.

<http://www.etechgermany.com/IGEE2012.pdf>

Or contact via email: [mail@etechgermany.com](mailto:mail@etechgermany.com)

#### **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 2012 in Xiamen, China. For further details, please contact Eva Huang <[eva.huang@sydney.edu.au](mailto:eva.huang@sydney.edu.au)>

Doctoral candidates are invited to participate in the “**Doctorate Seminar on European Tax Law**”, February 15 -18, 2013 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). This seminar is part of a doctorate program jointly organized by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala Universitet for European doctoral students in tax law. Please find further information on the seminar and the application form attached and on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

**International Bureau of Fiscal Documentation**. Various courses in Amsterdam, the Netherlands. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA)

runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site [www.ibfd.org](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 2012 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

AIIA 50th Annual Conference, 28 August - 01 September 2012, Hotel Arts, Barcelona, Spain

Hugh Ault conference 2012, 29 September 2012, Sheraton Boston Hotel, Boston, United States

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

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

The tentative Seminar programme is as follows:

Recent developments

IFA/OECD

IFA/EU

Mutual agreement procedure and the resolution of cross-border disputes

Cross-border arbitration

Limitations on benefits articles in income treaties: the current state of play

Article 3 (2) and the scope of domestic law

Penalties and domestic law dispute resolution procedure

VAT on non-resident sellers

International communications income

Developments in cross-border taxation in the Latin American region

Cross-border charitable and other pro-bono contributions

25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

Other useful tax and law related conference websites include the

International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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

Hogan, Lindsay 'Non-renewable resource taxation: policy reform in Australia' (2012) 56 *Australian Journal of Agricultural & Resource Economics* 244-59

**Marriott, Lisa** & Miller, Allan 'Accounting for cultural well-being: an exploratory study of New Zealand regions' (2012) 24 (2) *Pacific Accounting Review* 1-25

**Passant, John** 'Renewables need more than this carbon price', *Independent Australia*, 13 July 2012, <http://www.independentaustralia.net/2012/politics/renewables-need-more-than-this-carbon-price/>

**Passant, John** 'The wealthy are a taxing problem', *Canberra Times* 18 July 2012 <http://www.canberratimes.com.au/opinion/the-wealthy-are-a-taxing-problem-20120717-228n5.html>

*Taxation Today* May 2012

GST and the Zero-rating of Land Provisions – A Refresher– Chris Guillemot

The Case of Tax fraud being Stranger than Reality Television - David Williams (Thomson Reuters Australia)

Two Recent Cases: Receivers and GST; and the meaning of Artificiality – James Coleman

The Thickness of a Prison Wall (Part 2) - When does tax avoidance become a criminal offence? – **Craig Elliffe** – p 30 (republished from NZBLQ)

*Taxation Today* June 2012

Tax Compliance at a Tipping Point? - Inland Revenue's approach to compliance - Mike Brunner

Budget 2012 - Special Report (Thomson Reuters)

GST on cancelled travel fares – up in the air? The Qantas GST decision - Campbell Pentney

“Badges of Tax Avoidance” - Reform Options for the New Zealand GAAR (Part 1 of 3) - **Julie Cassidy** (republished from NZBLQ)

## Overseas

### *Asia-Pacific Tax Bulletin* Issue No. 3 - 2012

International - Allocation of Taxing Rights on Income from Cross-Border (Indirect) Sale of Shares - Jan JP de Goede

Australia - Enhancing Investment – A Competitive Neutrality? Neil Pereira

Australia - Commissioner Announces Overhaul of General Anti-Avoidance Provisions - Michael Butler and Sonia Misajlo

Hong Kong - Advance Pricing Agreement Programme Introduced - Martin Richter and Patrick Cheung

India - The Vodafone Tax Journey - Gagan Malik and Ashish Jain

Papua New Guinea - Structuring Inbound Investments - Lutz Heim  
Comparative survey

China (People's Rep.) - Joanne Su, Henrik Hansen and Rose Wen

India - Anis Chakravarty and Bhupendra Kothari

Indonesia - Carlo Navarro

Japan - Jon Jenni

Korea (Rep.) - Tae-Yeon Nam and Chris Sung

New Zealand - Diana Maitland and Melanie Meyer

Reports on the following: Australia, China (People's Rep.), French Polynesia, Hong Kong, India, Japan, Kazakhstan, New Zealand, Pakistan, Taiwan.

### *British Tax Review* Number 1, 2012

Finance Bill draft clauses - Gary Richards

CFCs—The end of a “long and winding road” - Gary Richards

Patent box developments - Gary Richards

Reform of the remittance basis - Marilyn McKeever

GAAR as a process and the process of discussing the GAAR - Judith Freedman

Aaronson's GAAR - Helen Lethaby

National Grid Indus BV v Inspecteur van de Belastingdienst Rijnmond/kantoor Rotterdam: exit taxes in the European Union revisited - Christiana HJI Panayi

Meilicke v Finanzamt Bonn-Innenstadt: practical issues in claiming foreign tax credits - Rory Mullan

Commission and Spain v Gibraltar and the United Kingdom: a landmark case on engineered tax regimes - Timothy Lyons

A Tax Perspective on the Infrastructure of Regulatory Language and a Principled Response - **Craig Latham**

1860: India's First Income Tax - CL Jenkins

### *British Tax Review* Number 2, 2012

The 2011 Communication on the Future of VAT: harnessing the economic crisis for EU VAT reform - Rita de la Feria

UK thin capitalisation: is it time to eradicate domestic (UK-UK) legislation? Shiv Mahalingham

Littlewoods v HMRC: compound interest as a matter of EU law - Maximilian Schlote

Finanzamt Lüdenscheid v Christel Schriever: shedding more light on transfers as a going concern - Gary Richards

Value Catering Ltd v HMRC (UKFTT): the use of European case law in interpreting the categories of zero-rated supplies in VAT—supplies of cold food for consumption off the premises - Geoffrey Morse

Bampton Property Group Ltd v King: I plan, you mitigate and he avoids tax - Gary Richards  
“No discretion should be unconstrained”: Considering the “care and management” of Taxes and the Settlement of Tax Disputes in New Zealand and the UK - **Shelley Griffiths**

Transparency and Accountability of Tax Administration in the UK: The Nature and Scope of Taxpayer Confidentiality - Osita Mba  
Using Opium as a Public Revenue Source—Not as Easy as It Looks: The British Hong Kong Experience - **Richard Cullen** and Kevin KS Tso

*Derivatives & Financial Instruments* Number 3 - 2012

On the Seam: Imagining a Tax Future - Viva Hammer  
France - Tax Issues in Consensual Debt Restructuring - Vincent Daniel-Mayeur  
China (People's Rep.) - A Current Regulatory Overview of the Derivatives Market - TieCheng Yang and Paget Dare Bryan  
Luxembourg - Opportunities Arising from Entitlement to Participation Exemption Benefits for the Gain Realized upon Disposal of Preferential Subscription Rights - Julien Lamotte and Maxime Budzin  
Central Tax Board Ruling: Income Derived by Non-Resident Investor from a Finnish Real Estate Investment Fund Not Taxable in Finland - Kai Holkeri  
United States - IRS Issues FATCA Proposed Regulations: Much Detail Included, Many Questions Remain - Paul Carman  
Tax Aspects of Non-Resident Portfolio Investments in Brazil - Gustavo G. Vettori and Flávio Rubinstein  
Australia - Hedge Effectiveness Test to Undergo Changes - Anton Joseph  
United Kingdom - Tax Avoidance on Debt Buy-Backs and Authorized Investment Funds - Christopher Lallemand

Rita de la Feria and Stefan Vogenauer (eds), *Prohibition of abuse of law - A new general principle of EU Law?* Oxford University Centre for Business Taxation/Hart Publishing, 2011

1 Prohibition of Abuse of (European) Law: The Creation of a New General Principle of EC Law through Tax: A Response - Paul Farmer 3

VIII The Confirmation? Tax Law

25 The Anatomy of Tax Avoidance Counteraction: Abuse of Law in a Tax Context at Member State and European Union Level - Judith Freedman 365

26 Abuse of Law in the Context of Indirect Taxation: From (Before) Emsland-Stärke 1 to Halifax (and Beyond) - Pasquale Pistone 381

27 Abuse of Law in the Context of Indirect Taxation: Why We Need the Subjective Intention Test, When is Combating Abuse an Obligation and Other Comments - Dennis Weber 395

28 Cadbury Schweppes and Abuse from an EU Tax Law Perspective - Frans Vanistendael 407

29 Cadbury Schweppes and Abuse: Comments - Richard Lyal 427

30 Cadbury Schweppes' Line of Case Law from the Member States' Perspective - Michael Lang 435

31 Cadbury Schweppes: Breach, Abuse Justification and Why They Are Different - Julian Ghosh 459

32 A Single Principle of Abuse in European Union Law: A Methodological Approach to Rejecting a Different Concept of Abuse in Personal Taxation Ana Paula Dourado 469

33 Is There a Role for a European Principle Prohibiting Abuse of Law in the Field of Personal Taxation? A Comment - Edwin Simpson 485

34 State Aid, Taxation and Abuse of Law - Timothy Lyons 493

35 Comments on State Aid, Taxation and Abuse of Law - Conor Quigley 509

*International VAT Monitor* Number 3 - 2012

Would VAT Be an Effective Instrument for Supporting the Environment? Han Kogels

Confusing EU VAT Invoices from 2013 - Joep JP Swinkels

Onus of Proof in EU Infringement Procedures in VAT Matters - Boyan Kirchev

Shanghai VAT Pilot - Xiaoqiang Yang

Reduction of VAT in the Construction Sector in Montenegro - Ilija Vukčević



Book review - Review of Systems of General Sales Taxation: Theory, Policy and Practice by Robert F. van Brederode - Gorka Echevarría Zubeldia  
VAT news: Reports from: Angola, Austria, Belarus, Belgium, Brazil, Bulgaria, Cyprus, the Czech Republic, Denmark, Ecuador, the European Union, France, Gabon, Germany, Greece, Grenada, Hungary, India, Italy, Kazakhstan, Malaysia, Morocco, Mozambique, the Netherlands, New Zealand, Paraguay, Peru, Poland, Portugal, Romania, Russia, St Lucia, Slovenia, Spain, Sweden, Turkey, the United Kingdom and the United States.  
Case notes from Austria, Belgium, Canada, Finland, France, Germany, Italy, the Netherlands, Norway, Russia and the United States.

Loutzenhiser, Glen and Tiley, John *Advanced topics in revenue law*, Oxford, Hart Publishing, 2012

**Oats, Lynne** (ed) *Taxation: a fieldwork research handbook*, Milton Park, Abingdon, Oxford, Routledge, 2012

Part I: Researching Tax Introduction 1. Tax as a Social and Institutional Practice (**Lynne Oats**) 2. On Methods and Methodology (**Lynne Oats**) 3. Gathering and Interpreting Qualitative Data (**Lynne Oats**) 4. Case Studies (Helen Rogers and **Lynne Oats**) 5. Designing and Administering Surveys (**Margaret McKerchar**) 6. Quantitative Approaches (**Margaret McKerchar**) 7. Ethnography and Tax Compliance (Karen Boll) 8. Moral Reasoning in Tax Practice: The Development of an Assessment Instrument (Elaine Doyle, Jane Frecknall Hughes and Barbara Summers) Part II: Possibilities of Social Theory 9. Varieties of Institutionalism (**Lynne Oats**) 10. New Institutional Sociology and the Endogeneity of Law (Emer Mulligan) 11. Historical Institutionalism (**Lisa Marriott**) 12. Communities of Experts (**Lynne Oats** and Helen Rogers) 13. Insights from Bourdieu (**Lynne Oats** and Louise Gracia) 14. Governmentality (**Lynne Oats**) 15. Tea Parties, Tax and Power (Rebecca Boden) 16. Actor-Network Theory and Tax Compliance (Karen Boll) Part III: Tales from the Field 17. The Management of Tax Knowledge (John Hasseldine, Kevin Holland and Pernill G. A. van der Rijt) 18. Ethics in Tax Practice: An Exploratory Analysis (Elaine Doyle, Jane Frecknall Hughes and Keith W. Glaister) 19. A Study of the Changing Relationship between Large Corporates and the Inland Revenue (Penelope Tuck) 20. The Changing Role of Accountants in HMRC (**Lynne Oats** and Penelope Tuck) 21. Analyzing the Enhanced Relationship between Corporate Taxpayers and Revenue Authorities: A UK Case Study (Judith Freedman, Geoffrey Loomer and John Vella) 22. Transfer Pricing: Advance Pricing Agreements (Helen Rogers) 23. Theoretical Framework for Applied Research on Tax Policies (Gitte Heij) 24. Tax Planning in Practice: A Field Study of US Multinational Corporations (Emer Mulligan) 25. Policy Making in Action: Tax and Retirement (**Lisa Marriott**) 26. The Delphi Technique (**Chris Evans** and Kate Collier) 27. Tax Research Going Forward (**Lynne Oats**)

Rawlings, Gregory 'Intangible nodes and networks of influence: The ethics of tax compliance in Australian small and medium-sized enterprises' (2012) 30 *International Small Business Journal* 84-95

Tiley, John & Loutzenhiser, Glen *Revenue law*, 7th ed, Oxford, Hart Publishing 2012

Weber, Dennis and Marres, Otto (eds) *Taxing the financial sector financial taxes, bank levies and more*, Amsterdam, International Bureau of Fiscal Documentation, 2012

*World Journal of VAT/GST Law* Volume 1, Issue 1 is due in July 2012, Editorial board:  
Wei Cui - Associate Professor at China University of Political Science and Law  
Oskar Henkow - Associate Professor (Docent) at the Department of Business Law, Lund, University, Sweden

**Rebecca Millar** - Associate Professor at Sydney Law School, Australia  
Satya Poddar - Ernst & Young Pvt. Ltd., Haryana, India

The Proposal on the EU VAT treatment of vouchers - Ben JM Terra (Sweden) and Elze T Terra  
Unjust Enrichment and VAT - Theo Capriles (Sweden)  
Are “Reverse charging” and the “one-stop-scheme” efficient ways to collect VAT on digital supplies? Marie Lamensch (Belgium)  
GST and Foreign Currency Transactions - Michael Evans (Australia)  
VAT Grouping in the EU - Tina Ehrke (Austria)

*World Tax Journal* Number 2 - 2012

Using EU Law To Interpret Undefined Tax Treaty Terms: Article 31(3)(c) of the Vienna Convention on the Law of Treaties and Article 3(2) of the OECD Model Convention – The Case for an EU Approach to Beneficial Ownership and Other Tax Treaty Issues - Francesco Avella

Proposal for an Enhanced CCTB as Alternative to a CCCTB with Formulary Apportionment - Erik Röder

Transnational Tax Information Exchange Networks: Steps towards a Globalized, Legitimate Tax Administration - **Miranda Stewart**

Xu, Hua ‘Defying authority in a democratic society: the psychological evidence from Australian taxpayers’ (2011) 71 *Public Administration Review* 670-72. A review of Valerie Braithwaite, *Defiance in taxation and governance: resisting and dismissing authority in a democracy* (Cheltenham, UK: Edward Elgar, 2008). 365 pp. \$160.00 (cloth)), ISBN: 9781847200037.

## **10 ATTA members in the media**

### **Evans, Chris**

Creighton, Adam ‘Slimming down our cumbersome tax system will take more than a few nips and tucks’ *The Weekend Australian* 14-15 July 2012 p 21  
<http://www.theaustralian.com.au/business/opinion/slimming-down-our-cumbersome-tax-system-will-take-more-than-a-few-nips-and-tucks/story-e6frg9if-1226425751044>

### **O'Connell, Ann**

Sexton, Elisabeth ‘Act of clarity: non-profit tax issues under review’  
*The Sydney Morning Herald Business*, 17 July 2012, p 6  
<http://www.smh.com.au/business/act-of-clarity-nonprofit-tax-issues-under-review-20120716-226dm.html>

## **11 Quotable quotes**

“Five years ago, at its peak, the value of assets held through Jersey - its offshore banks, trusts and investment funds - was estimated at £700 billion to £800 billion, according to the island's former chief adviser Colin Powell. The figure is equivalent to about half of Britain's annual economic output.

...

Visitors touching down at airports in Guernsey or Jersey are confronted by advertising hoardings promising "wealth management", "asset protection" and "tax advice". This is what the islands are good at.”

Source: Bowers, Simon ‘A haven being forced to turn into a fortress’ *Sydney Morning Herald Weekend Business* 30 June – 1 July 2012 p 12, reprinted from *Guardian News & Media*

<http://www.smh.com.au/business/a-haven-being-forced-to-turn-into-a-fortress-20120629-217ws.html>

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“They ran a very effective shock-awe-style campaign that played on people’s fears that the tax would kill the mining industry, kill the goose that laid the golden egg. They went in hard and fast and you couldn’t fault it for sheer political brutality.”

Source: Senator Scott Ludlam, the Greens mining spokesman, in: Hills, Ben ‘Captain Hooke’ *Sydney Morning Herald Good Weekend* 30 June 2012 p 24, 27

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“We are doing an RRP (recommended retail price) review at present which is projected to be in line with CPI (consumer price index), but take the opportunity to make some moves in June and July.”

"Let the carbon tax take the blame, after all, your costs will be going up due to it."

Source: *Backmix*, June 2012, an internal newsletter of Brumby’s

Shortly after, these comments "were not sanctioned and are of significant concern to the board". The author of the original note resigned.

Source: ‘Brumby’s boss Deane Priest quits over carbon remarks’, 6 July 2012  
<http://www.news.com.au/business/brumbys-boss-deane-priest-quits-over-carbon-remarks/story-e6frfm1i-1226419191719>

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“The Australian Services Union is worried that the tax office is downgrading the quality of staff dealing with big companies and multinationals as part of a review it is conducting.

...

A spokesperson for the tax office told this column: "We are still finalising our approach to the implementation of the recommendations from this review, with outcomes expected to be implemented progressively over the next few months."

Judgment must then await final conclusion, because it would seem to make no sense to put juniors to work on complex issues, and surely the ATO would see that.”

Source: Durie, John ‘Tax office review’ *The Weekend Australian* 14-15 July 2012 p 35  
<http://www.theaustralian.com.au/business/opinion/woolworths-pub-brawl-close-to-turning-nasty/story-e6frg9io-1226425750330>

\*\*\*\*\*

“Australian teachers who lack subject knowledge have the back-up method of Wikipedia and Google. They can wing one lesson in front of the class and who is to know?

Er, well, actually the students. Why would a bolshie, acned 15-year-old respect a Mr or Miss who does not know what they are talking about?

Source: Bantick, Christopher ‘So many teachers lack knowledge of their subject’

*The Weekend Australian* 7-8 July 2012 p 22 <http://www.theaustralian.com.au/national-affairs/opinion/so-many-teachers-lack-knowledge-of-their-subject/story-e6frgd0x-1226419255826>

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“The Australian Bureau of Statistics has got the official employment figures wrong, and the bureau says it will not correct them because it would cost too much money.

The figures are used by the Reserve Bank and Treasury as a key economic indicator.

Officially, employment did not grow at all last year after surging 363,500 in 2010. But yesterday the assistant statistician Paul Mahoney told a seminar that job numbers probably climbed 30,000 to 35,000 more than officially acknowledged in the first nine months last year and increased 60,000 to 70,000 less than acknowledged in 2010.

This means official figures overstated the weakness in the labour market that led the Reserve Bank to cut rates at the end of last year and overstated the strength that led it to push up rates at the end of 2010.”

Source: Martin, Peter ‘Bureau of Statistics admits blundering on jobless figures’ *Sydney Morning Herald* 3 July 2012 p 5 <http://www.smh.com.au/business/bureau-of-statistics-admits-blundering-on-jobless-figures-20120702-21df5.html>

\*\*\*\*\*

“One after another our elected representatives got up to raise serious concerns with a bill they knew to be flawed. And one after another they voted for its passage.

But the most bizarre player in all of this is the Greens. One can at least understand the positions of the ALP and the Coalition, who both support the school chaplaincy program. But the Greens completely object to the idea of school chaplains, have never supported the program and still passed legislation purportedly designed to save it.

One can only assume they are in favour of executive overreach, no matter the issue.”

Source: Breheny, Simon ‘Democracy sidelined in panic over chaplains’ *Sydney Morning Herald* 5 July 2012 p 11 <http://www.smh.com.au/opinion/politics/democracy-sidelined-in-panic-over-chaplains-20120704-21his.html>

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“The administrative costs of taxation -- 20,950 full-time Australian Taxation Office staff for a start -- are dwarfed by the losses the economy incurs from a system that discourages workers and investors.”

Source: Creighton, Adam ‘Slimming down our cumbersome tax system will take more than a few nips and tucks’ *The Weekend Australian* 14-15 July 2012 p 21 <http://www.theaustralian.com.au/business/opinion/slimming-down-our-cumbersome-tax-system-will-take-more-than-a-few-nips-and-tucks/story-e6frg9if-1226425751044>

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From Rick Krever.

“In 2007, the Thelwells started using a new tax return preparer, Mr. Rudolfo Terracina. Rudolfo (Rudy) Terracina operated a tax preparation and advisory business under the name “Doctor Tax”. Based upon the evidence in this case, including the testimony and records of the Thelwells and the testimony of Mr. Terracina, it appears that the term “Doctor” was being used as a verb and not as a title.”

— Justice Patrick Boyle of the Tax Court of Canada, in *Thelwell v R*, [2012] GSTC 48, at paras. 3 and 7

From David Sherman's GST service.

## ATTA News August 2012

<http://www.asb.unsw.edu.au/attanews>

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

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### 1 Presidential column

As one of the few, and necessarily quiet, Australians around here I am delighted that the 2012 London Olympics are over and we can return to considering important things like tax. The media emphasis on all things athletic (and not so athletic) has driven tax off the front ‘pages’ in the UK and there has been much more interest in how few gold medals Australia won this year. (Note the unsubtle link here to the ATTA Conference theme – see below).

On occasion the journalists fell into the same irritating habit as the Australian media of informing us which home country athlete won a medal - while not bothering to mention who else was in the race! More cheerfully there has also been talk over here of how well and consistently New Zealand performs. With my ATTA hat on that made my chest swell with a little pride at least.

What the relative national performances in the Olympics highlights, I think, is the significance of public finance and the need for money to fund national activities such as (if you will) sports development; the Arts; education etc. That is a topic much closer to my heart as a tax person. Thus it was with great interest that I received today a call to have input into the Inspector General of Taxation’s 2013 program of review. I am sure many or all of you received the same thing. Colin has inserted the Press Release in ATTA News below.

The copy I saw indicated that reviews and requests had thrown up (inter alia) the following issues for review by the IGT:

- *the ATO’s Risk Engine;*
- *delayed income tax refunds;*
- *the ATO’s compliance approach to the micro enterprises and individuals market segment;*
- *the ATO’s administration of penalties;*
- *the ATO’s interactions with the Australian Valuation Office;*
- *the ATO’s use of client feedback questionnaires;*
- *the ATO’s administration of the general anti-avoidance provisions;*
- *the ATO compliance approach to transfer pricing;*

- *ATO services and support for tax practitioners;*
- *the ATO's Test Case Litigation Program; and*
- *Project Wickenby.*

The Inspector's call is to '...taxpayers, tax practitioners and their representative bodies to comment on the suitability of the above as review topics as well as raising any other topics arising out of their interactions with the ATO.' Submissions close 28 September 2012 and email correspondence is preferred.

Colleagues who would like to see the full Consultation call should go to <http://www.igt.gov.au/> and click on "Work Program Consultation 2012 – 13"

It has long been my view that however intriguing the black letter law of a tax provision may be or however important a policy – for most taxpayers the main contact they have with the tax system is in the area of tax administration and compliance. It is the forms they have to deal with, the deadlines they must meet, and the information they need to obtain/provide that spells out the tax system to them. This means that reviews of the system by the ATO itself, the IGT, the National Audit Office and the Ombudsman are often far more important than many of the other issues that get more political and media attention. I therefore urge colleagues to give some thought to what their research and their discussions with students is throwing up as important – and if you think it is warranted make a submission. I think we would be well served if, as a result, our two nations were widely recognised as deserving joint Gold Medals for tax administration. (Having said this, I should add that we seem to be quite highly regarded already.)

Michael Walpole

August 2012

## **2 ATTA Conference 2013**

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from **Wednesday 23 to Friday 25 January 2013**.

The **theme** of the conference is **Tax alchemy: Turning silver into gold**. The conference will celebrate 25 years of tax teaching in Australasia.

### **Conference papers**

The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers.

As advised last month, the deadlines for papers are as follows:

**Friday 31 August 2012:** for submission of abstracts. Please email your abstract to Pam Kam at [P.Kam@auckland.ac.nz](mailto:P.Kam@auckland.ac.nz)

The organisers will confirm acceptance by Friday 14 September.

**Friday 14 December 2012:** for submission of papers (teaching, research student and main conference papers). Any papers submitted after this date will be ineligible for prizes.

**Monday 7 January 2013:** for inclusion in delegate pack. Any papers submitted after this date will not be included on the conference disk /memory stick.

Further information about the conference (including accommodation options and the programme) will be included in the August ATTA newsletter. In the meantime if you have any questions please contact Peter Vial (p.vial@auckland.ac.nz)

### Conference programme

Registration will commence at 830 am on Wednesday 23 January at the conference venue (University of Auckland Business School). The programme will commence at 9 am. On Wednesday afternoon there will be a powhiri (Maori welcome) for delegates, which will be followed by a welcome function at the Auckland Museum (10 mins walk from the conference venue). On Thursday evening the conference dinner will be held at Auckland University's Fale Pasifika. Guest speakers include The Honourable Justice Susan Glazebrook, New Zealand Supreme Court judge, and Edwin Vanderbruggen, Partner VDB Loi, a Southeast Asian tax expert and teacher of international tax law at European and Asian universities. The conference will conclude late afternoon on Wednesday 25 January with an informal farewell event.

### Accommodation

We have secured the following options for delegates.

#### Hotels

<b>Langham Hotel</b> (15 mins walk from conference venue)	Classic \$184	Executive \$230
<b>The Pullman Hotel</b> (7 mins walk from conference venue)	Superior \$173	Residence Superior \$210
<b>Quadrant Hotel</b> (7 mins walk from conference venue)	Studio \$132.50	1 Bedroom Apartment \$155.25
<b>Copthorne Hotel</b> (15 mins walk from conference venue)	Standard \$113.85	

The hotel prices will be available only for bookings made through the University of Auckland's partner travel agency, **apx**. We will advise when hotel bookings open.

#### Halls of residence

<b>Grafton Hall</b> (15 mins walk from conference venue)	Budget	<a href="mailto:office@graftonhall.co.nz">office@graftonhall.co.nz</a>
Bed and Breakfast \$55		
Bed, Breakfast and Dinner \$60		
Bedding, internet access in room, use of laundry facilities, towel and soap provided, shared bathrooms (20 rooms available)		
Building 626, 40 Seafield View Road, Grafton, Auckland		
<b>University Hall</b> (10 mins walk from conference venue)	Kaye Connor	<a href="mailto:Kaye.connor@auckland.ac.nz">Kaye.connor@auckland.ac.nz</a> 64 9 373 7599 Ext 89174



Double rooms with ensuite \$70
King single standard room, shared facilities \$50
Includes complimentary continental breakfast (dining room only). Linen only provided, no service to rooms of stays less than 5 days
30 Whitaker Place, Auckland

<b>O'Rorke Hall</b> (10 mins walk from conference venue)	Donna Seidel	64 9 373 7599 Ext 89293
Still awaiting rates		
70 single rooms available		
Building 614, 16 Mount Street, Auckland		

For further information on the halls of residence refer to <http://www.accommodation.auckland.ac.nz/uo/>

### Registration fees

The early bird rate (for those who register by 7 December) will be NZ\$675 incl GST. For those who register after 7 December the fee will be NZ\$725 incl GST.

The early bird rate equates to approx AU\$520 including GST.

The next ATTA newsletter will include instructions on how to register.

If you have any questions about the conference please contact Peter Vial on [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz)

### 3 Arrivals, departures and honours

**Bill Orow**, who taught tax at Monash University Department of Business Law and Taxation, went to the Victorian Bar.

\*\*\*\*\*

**Tony van der Westhuysen**, who taught at Monash University Department of Business Law and Taxation, moved to Tasmania where he runs his own consulting business.

\*\*\*\*\*

**Stephen Gageler**, SC presently the Commonwealth Solicitor-General, has been appointed a Justice of the High Court of Australia, to succeed Justice William Gummow. He studied law and economics at the Australian National University and completed a Master of Laws at Harvard University. He served as associate for former High Court Justice Sir Anthony Mason, and has worked as a barrister in Sydney, specialising in constitutional, administrative, **revenue** and commercial law.

## **4 The CCH ATTA Doctoral Series**

### **Call for Expressions of Interest**

Expressions of interest are called for doctoral submissions to be considered for the fourth publication in the CCH ATTA Doctoral Series. Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of Professors Chris Evans, Rick Krever and Dale Pinto together with a senior representative of CCH. Previous publications in the series are *The Politics of Retirement Taxation: A Trans-Tasman Comparison* (Lisa Marriott), *Tax Flow Through Companies* (Brett Freudenberg) and *Taxpayer Rights to Compensation for Tax Office Mistakes* (John Bevacqua).

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 2012, the cut-off date is 30 August 2012.
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 2012 cut-off date of 30 August 2012 to Professor Chris Evans (cc.evans@unsw.edu.au), including a brief statement on the status of the award (whether awarded or approved), details of the supervisors of the degree, and copies of the examiners' formal reports on the thesis.

## **5 New Zealand developments**

At the end of July, the Inland Revenue Department released an officials' issues paper on the taxation of lease inducement payments (*The Taxation of Lease Inducement Payments: An officials' issues paper* – available at [www.ird.govt.nz](http://www.ird.govt.nz)). The issue relates to cash payments made by commercial landlords to tenants, to encourage acceptance of long-term commercial leases.

Currently in New Zealand lease inducement payments are not taxable as income to the tenant; instead, they are treated as a non-taxable capital receipt. However, landlords making inducement payments can claim a tax deduction for them. This arrangement provides the tenant with a tax advantage over other potential lease inducements such as lower rents. In reporting the release of the officials' issues paper, Revenue Minister Peter Dunne claimed that tax audits had identified an increasing number of lease inducement payments in a tight economic environment where commercial landlords were trying to attract long-term tenants. Peter Dunne also commented that the change was consistent with the current Government's intention to protect the revenue base and make the tax system fairer. However, what has not been included in the officials' paper is the treatment of lease termination payments. Currently these are taxable in the hands of landlords, but are not tax deductible to tenants. If a fairer tax system is intended, lease termination payments may also need to be included in any policy changes.

Any changes to current tax policy would apply to commercial leases entered into from 26th July – the day the officials' issues paper was released.

Lisa Marriott

## **6 Research Fellowships**

In 2013 the School of Taxation & Business Law at UNSW, Australia will offer up to three Research Fellowships to **international** academics and professionals keen to further their research in the fields of taxation, business law and related disciplines. The maximum value of each fellowship is AUD\$7,500. The School may decide to only award two fellowships in any given year.

### **Fellowship duties**

Research fellows normally spend four weeks working at the School of Taxation & Business Law 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 Taxation & Business Law academic(s), to be published in a refereed journal with due acknowledgement of the fellowship
- Conducting a Taxation & Business Law research seminar for interested members of the broader tax/business law research community
- Participating in Taxation & Business Law collegial activities during the period of the fellowship

The School of Taxation & Business Law will provide office space and computer equipment at its Kensington 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 March–May 2013 or August–October 2013, 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 School of Taxation & Business Law research profile. A track record in collaborating with Taxation & Business Law 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. To apply, applicants must send by email:

(i) A **letter of application**, indicating the area they wish to research under the Fellowship and anticipated publication(s), how they will collaborate with Taxation & Business Law academic(s), and their preferred timing to undertake the Fellowship.

(ii) A **current curriculum vitae**

**Applications should be sent to:**

Associate Professor Binh Tran-Nam,  
Research Fellowship Convenor  
School of Taxation & Business Law  
UNSW, Sydney NSW 2052  
Australia  
Email: [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

Applications to undertake the Research Fellowship in 2013 must be received by **26 November 2012**. Successful applicants will be notified by 31 December 2012 and undertake the fellowship in 2013.

**Further information**

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

## **7 Call for Papers**

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

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Copenhagen 25-30 August 2013

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

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

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

### **The Prize**

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

The prize will next be offered in relation to the annual IFA Congress in Copenhagen 25-30 August 2013.

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

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

The winner of the prize for 2011 was Antony Ting of University of Sydney Business School and for 2009 Fiona Martin of Atax, UNSW.

### **Application process**

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

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

- Name
- Contact details, including email
- Current title and abstract of thesis
- Current state and projected timeline for completion of thesis
- Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2012.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,500 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in 2013, to be held in Auckland. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

\*\*\*\*\*

## **8 New IGT Work Program – Call for Submissions**

The Inspector-General of Taxation (IGT), Mr Ali Noroozi, today announced his community consultation process to establish a new Work Program for 2012-13 and beyond.

The role of the IGT is to improve the administration of the tax system for the benefit of all Australians. The IGT reviews systems and processes set up by the Australian Taxation Office (ATO) to administer tax and superannuation laws. The IGT is empowered to review tax administration policy but not substantive tax policy such as what and how much tax should be levied.

**"I am keen to ensure that my Work Program targets areas that provide the greatest opportunity to improve tax administration for all Australians. To this end, I consult widely before settling a program of work and welcome submissions from taxpayers, tax professionals and their representative bodies," Mr Noroozi said.**

**"My legislation permits me unrestricted access to the ATO's internal system, records and personnel. I can navigate the system, address information imbalances, report on the issues and make recommendations to improve the system," he says.**

The IGT examines certain taxpayer cases to better understand how improvements may be made to the tax system more broadly. However, the IGT does not address single taxpayer complaints – that is the role of the Ombudsman's office.

**"This consultation process is a valuable opportunity for the community to come forward and raise systemic tax administration issues that are of concern. By necessity, the ATO is a monopoly service provider to the Australian community. As such it is imperative that effective governance and scrutineering functions are engaged to address concerns," he observed.**

**"The IGT office is approaching its ten year anniversary. Looking back on what has been accomplished, I consider each IGT report represents an incremental improvement whilst IGT work as a whole has resulted in enduring improvements to tax administration. The quality of interactions between the IGT and taxpayers, their representatives and the ATO itself is crucial to the realisation of such improvements," Mr Noroozi said.**

The IGT reports address a broad range of issues affecting many Australians. Some examples include reviews into the ATO's large-scale IT system upgrade (the Change Program), administration of Superannuation Guarantee Charge, management of binding advice, use of benchmarks to target the cash economy, so-called 'u-turns' and compliance approach in the Large as well as Small and Medium Enterprise market segments.

The ATO has agreed and implemented most IGT recommendations. A number of IGT recommendations to Government have also been adopted, such as some of those contained in the Superannuation Guarantee Charge report.

The IGT is required to establish a work program that lists areas he intends to review. Each review is subject to resourcing priorities and the potential for ministerial direction to review a particular matter of concern.

The IGT's office maintains the strictest confidence with those who raise issues or areas of concern with him. Where applicable, legal professional privilege is also maintained in relation to any matters raised with his office.

**"I encourage you to have your say in how administration of the tax system may be improved. I'm seeking the broadest engagement practicable in the time available. I will consider all the issues raised and review matters with the most potential for making the tax administration system fairer, simpler, more transparent, or more efficient." Mr Noroozi said.**

During the course of IGT reviews this year, some issues have been identified as potential review topics in their own right. Additionally, the IGT has continued to receive submissions throughout the year requesting reviews on a range of issues. Issues from both these sources include:

- the ATO's Risk Engine;
- delayed income tax refunds;
- the ATO's compliance approach to the micro enterprises and individuals market segment;
- the ATO's administration of penalties;
- the ATO's interactions with the Australian Valuation Office;
- the ATO's use of client feedback questionnaires;
- the ATO's administration of the general anti-avoidance provisions;
- the ATO compliance approach to transfer pricing;
- ATO services and support for tax practitioners;
- the ATO's Test Case Litigation Program; and
- Project Wickenby.

**"I urge taxpayers, tax practitioners and their representative bodies to comment on the suitability of the above as review topics as well as raising any other topics arising out of their interactions with the ATO," Mr Noroozi said.**

Submissions close 28 September 2012. The preferred method for receiving submissions is email to [submissions@igt.gov.au](mailto:submissions@igt.gov.au).

Previous IGT reviews as well as range of other information relating to the IGT may be found at [www.igt.gov.au](http://www.igt.gov.au).

SYDNEY

13 August 2012

Media contact: Ali Noroozi – (02) 8239 2111

Source: Australian Government Inspector-General of Taxation Press release

## **9 Call for submissions for Australian Tax Review**

The *Australian Tax Review* is an "A" rated journal for HERDC publication purposes (rated A in the Council of Australian Law Deans journal ranking exercise). The possibility still exists for publication in the final 2012 and the early 2013 issues for high quality tax technical articles, subject to formal peer review. If you wish to submit an article please send it in the first instance to the journal Production Editor, Rachel Evans ([rachel.evans@thomsonreuters.com](mailto:rachel.evans@thomsonreuters.com)).

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

## 10 Tax, accounting, economics and law related meetings

### Local

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013. The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia. The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers. Further information about the conference (including accommodation options and the programme) will be included in the August ATTA newsletter. In the meantime if you have any questions please contact Peter Vial (p.vial@auckland.ac.nz)

**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](mailto: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](mailto: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](mailto: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 Austrian Branch of the International Fiscal Association (IFA) is going to organize together with the Polish Branch of the International Fiscal Association (IFA) an informative meeting on “**Practical Problems of the Application of the tax treaty between Austria and Poland**”. Researchers of the Institute for Austrian and International Tax Law (Prof. Lang, Mr Blum, Mr Seiler, Ms Spies) will present case studies together with Prof. Jirousek and Polish tax experts. The meeting will be held from September 7 to September 8, 2012, in Cracow, Poland. For further information about lecturers, topics and participation fees please see our homepage [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). The participation is free of charge.

The preparations for the conference “**Tax Governance – The future role of tax administrations in a networking society**” which the Institute for Austrian and International Tax Law, together with the Austrian Ministry of Finance and in cooperation with the Faculty of Psychology, University of Vienna, is going to hosts on September the 20th and 21st, 2012, are making good progress, and we are happy to herewith extend a most cordial invitation to you:

In the course of this cross disciplinary and global conference, which is being held for the first time, researchers, government representatives and practitioners from all over the world will discuss current problems in the field of Tax Crime and Sanctions, Tax Evasion and Aggressive Tax Planning, Enhanced Relationship and Voluntary Compliance. Outstanding experts of all over the world have already agreed to prepare written contributions. Discussants



will highlight the most important and interesting aspects and will encourage a lively plenary debate.

We hope that you will find this topic interesting and we would like to invite you to register for this global conference. Please find the programme and the application form attached. For your registration and for further information please see our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw) and/or contact Ms Renée Pestuka [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at).

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

**Colloquium on Jurisprudential Perspectives of Taxation Law** - A Colloquium of the Victoria University of Wellington and Cornell University. Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell). Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY, Monday and Tuesday, 24 and 25 September 2012 <http://www.victoria.ac.nz/law/about/events/victoria-cornell-colloquium-on-jurisprudential-perspectives-of-taxation-law>

**Society of Legal Scholars Annual Conference, Taxation Law section**, University of Bristol 11-14 September 2012 <http://www.legalscholars.ac.uk>  
Dr Glen Loutzenhiser: [webadmin@legalscholars.ac.uk](mailto:webadmin@legalscholars.ac.uk)

**The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference** – Halifax, Nova Scotia, 28-29 September 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. 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](mailto:LawDean@dal.ca)

**Hugh Ault conference 2012**, Boston, USA, Sheraton Boston Hotel, 29 Sep 2012. Speakers will include Brian Arnold (Canadian Tax Foundation), Reuven Avi-Yonah (University of Michigan Law School), Philip Baker (Grays-Inn-Tax Chambers), Mary Bennett (Baker & McKenzie), Wei Cui (China University of Political Science and Law), Michael Lang, WU Vienna University of Economics and Business Administration, Yoshihiro Masui (University of Tokyo), Peter Melz (University of Stockholm), Diane Ring (Boston College Law School), David Rosenbloom (New York University Law School), Jacques Sasseville (OECD), Wolfgang Schön (Max Planck Institute), Stephen Shay (Harvard Law School), Richard Vann (University of Sydney Law School), Frans Vanistendael, (IBFD), and Stef Van Weeghel (University of Amsterdam). Topics that will be discussed during the conference include:  
International allocation of the corporate tax base  
Treatment of hybrid entities under tax treaties  
Arbitration  
Nondiscrimination  
Comparative taxation: how income tax systems deal differently with similar issues  
Registration Office: Events & Management Plus, 4 Cataragui Street, Suite 310, Kingston, Ontario K7K 1Z7 Canada; Tel: (613) 531-9210 / Fax: 1-866-303-0626 [ehooper@eventsmgt.com](mailto:ehooper@eventsmgt.com)

**International Greening Education Event** -10-12 October 2012, Karlsruhe, Germany. This event will bring together academia, policy makers, representatives of government and international development agencies, senior members of academic institutions, school administrators and teachers, sustainable development practitioners, environmental management professionals and other stakeholders from around the world. You are cordially

invited to attend this international event and/ or nominate the member(s) of your institution.  
For further information, please see the event details.  
<http://www.etechgermany.com/IGEE2012.pdf>  
Or contact via email: [mail@etechgermany.com](mailto:mail@etechgermany.com)

**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 2012 in Xiamen, China. For further details, please contact Eva Huang <[eva.huang@sydney.edu.au](mailto:eva.huang@sydney.edu.au)>

Doctoral candidates are invited to participate in the “**Doctorate Seminar on European Tax Law**”, February 15 -18, 2013 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). This seminar is part of a doctorate program jointly organized by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala Universitet for European doctoral students in tax law. Please find further information on the seminar and the application form attached and on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

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

For 2012 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

Introduction to European Value Added Tax 17 - 20 September 2012, The Netherlands

Provides a framework of the most important VAT principles and issues.

Corporate Taxation: Tax Treaties and EU Aspects 24 - 27 September 2012, The Netherlands

Provides a thorough understanding of the main issues involved in the application of income tax treaties and European Union (EU) tax law.

International Taxation of Expatriates 10 - 12 October 2012, , Barbados

AIIA 50th Annual Conference, 28 August - 01 September 2012, Hotel Arts, Barcelona, Spain

Hugh Ault conference 2012, 29 September 2012, Sheraton Boston Hotel, Boston, United States

Asia-Pacific Transfer Pricing Summit 2012, 30 - 31 October 2012, Singapore

The Premier Asian Forum for Corporate Transfer Pricing Leaders and their Advisers

Quote FKW52363IBFD to claim your 10% discount. “This event is the first of its kind in the region, there is nothing else like it.” S. Smith, Transfer Pricing Solutions (Delegate in 2011).

The 23rd Int. Petroleum Tax Conference 31 October - 01 November 2012, Oslo, Norway

This year's conference programme has been structured to capture the topical issues of international upstream taxation in addition to the domestic review of Norwegian tax issues. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)  
ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: [itacourses@ibfd.org](mailto: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

The tentative Seminar programme is as follows:

Recent developments

IFA/OECD

IFA/EU

Mutual agreement procedure and the resolution of cross-border disputes

Cross-border arbitration

Limitations on benefits articles in income treaties: the current state of play

Article 3 (2) and the scope of domestic law

Penalties and domestic law dispute resolution procedure

VAT on non-resident sellers

International communications income

Developments in cross-border taxation in the Latin American region

Cross-border charitable and other pro-bono contributions

25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

Other useful tax and law related conference websites include the

International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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** 'Justice as a commodity' *Online Opinion* 13 August 2012  
<http://www.onlineopinion.com.au/view.asp?article=13980>

**Sharkey, Nolan** 'Enterprise income tax in China: simplicity to complexity through institutional context', in: **Blazey, Patricia** & Chan, Kay-Wah (ed) *Commercial law of the People's Republic of China*, Pyrmont, NSW, Lawbook Co, 2012, pp 337-60

**Tran-Nam, Binh & Walpole, Michael** 'Access to tax justice: How costs influence dispute resolution choices' (2012) *Journal of Judicial Administration* 3-28

### Overseas

Amatucci, Andrea *International tax law*, 2<sup>nd</sup> rev ed, Alphen aan den Rijn, The Netherlands, Kluwer, 2012

Brauner, Yariv & McMahon Jr, Martin J (ed) *The proper tax base: structural fairness from an international and comparative perspective - essays in honour of Paul McDaniel*, Alphen aan den Rijn, The Netherlands, Kluwer, 2012

Preface. Part I Tax Expenditures. Chapter 1 The Staff of the Joint Committee on Taxation Revision of Tax Expenditure Classification Methodology: What Is To Be Made of a Change That Makes No Changes? Paul R. McDaniel. Chapter 2 Taxing Tax Expenditures? Martin J. McMahon, Jr. Chapter 3 The Tax Expenditure Concept Globally Miranda Stewart. Chapter 4 Tax Reform and Tax Expenditures in Australia **Richard J. Vann**. Chapter 5 Tax Reform Paul McDaniel Style: The Repeal of the Grantor Trust Rules Laura E. Cunningham & Noel B. Cunningham. Part II The Fair Tax Base and International Tax Reform. Chapter 6 Horizontal Equity Revisited James Repetti & Diane Ring. Chapter 7 What Is This Thing Called Source? Lawrence Lokken. Chapter 8 Formula Based Transfer Pricing Yariv Brauner. Part III A Comparative Perspective Chapter 9 The EU proposed CCCTB—Some Tax Treaty Issues Kees van Raad. Chapter 10 Shared Legal Orders: Some Thoughts about the Influence of EU Case Law on International Tax Law Rules of the EU Member States Irene J.J. Burgers. Chapter 11 Intra Group Loans—A Swedish Perspective Bertil Wiman. Chapter 12 European VAT and Jurisdiction to Tax Antonio Vázquez del Rey.

*Derivatives & Financial Instruments* Number 4 - 2012

Editorial - Conductivity in Finance: The Ripple Effect of Global Events in Asia - Paul Lau  
Tax Implications of the Amended UCITS and the AIFM Directives: A General Overview from a Dutch Perspective - Pascal Borsjé and Willem Specken

FATCA and the Impact on Dutch Investment Funds - Marc Steinbusch

Poland - Taxation of Foreign Investment Funds and European Non-Discrimination Rules -

Tomasz Rzepa and Maciej Wyganowski  
Danish High Court Decision on International Holding Structure - David Munch  
Aircraft Leasing Industry in Ireland - John Hannigan  
Chinese Taxation of Import Leasing of Aircraft - Alex Duan  
Leveraged Transactions under Scrutiny by French Lawmakers - Florian Burnat  
India - Look-At Approach Prevails over Dissection: The Vodafone Saga - P Raj Kumar  
Jhabakh

*Derivatives & Financial Instruments* Number 4-Plus (Special Issue) - 2012  
Editorial - General Corporate Tax Treatment of Derivatives - Martine Peters  
This special issue deals with the general corporate tax treatment of derivatives in the United States, Canada, Italy, the Netherlands, Belgium, Australia and Indonesia. The general tax accounting treatment, such as valuation and timing issues, is discussed in view of the maturity of the instruments, including withholding tax and registration taxes.  
Italy - Tax Treatment of Derivatives - Antonfortunato Corneli and Marco Ragusa  
Netherlands - Tax Treatment of Derivatives - Reinout Kok  
Belgium - Tax Treatment of Derivatives - Patrick Smet, Christopher Thompson and Donald Murre  
United States - Tax Treatment of Derivatives - Viva Hammer  
Canada - Tax Treatment of Derivatives - Kirsten S. Kjellander and Bruce R. Sinclair  
Australia - Tax Treatment of Derivatives - Anton Joseph  
Indonesia - Tax Treatment of Derivatives - Darussalam and Freddy Karyadi

*International Transfer Pricing Journal* Number 4 - 2012  
Brand Valuation in Business Practice – Part 1 - Martin Lagarden  
Spain - Supreme Court Decision: New Criterion for Deemed Permanent Establishment while Acting through a Subsidiary Company? Florentino Carreño and Rebeca Rodríguez  
Practical Aspects of Management Service Fees in Multinational Groups - Marc Linnenbaum and Stefan Stillhart  
Australia - In Search of Elusive Profits or Adventures in Australian Transfer Pricing - Tom Toryanik  
Belgium - Dealing Effectively with the Challenges of Transfer Pricing: A Belgian Perspective on the Report of the OECD Forum on Tax Administration - Kris Smits  
Russia - Current Rules on Tax Loss Utilization - Valeria Efremova and Tatiana Shuldyk  
Belarus - Transfer Pricing Provisions - Viktor Strachuk  
Finland - Large Taxpayers' Office: Special Project on Transfer Pricing Oversight - Petri Manninen  
Hong Kong - Advance Pricing Arrangement Programme Introduced in 2012 - Martin Richter, Patrick Cheung and Luis Coronado  
Hungary - Amendments to Transfer Pricing Rules in 2012 - Mihály Gódor  
Poland - Ruling Regarding Default on Intercompany Loans: The Reason for an Income Adjustment - Sylwia Rzymkowska

*International VAT Monitor* Number 4 - 2012  
Legal Uncertainty of the EU Effective-Use-and-Enjoyment Criterion - Gorka Echevarría Zubeldia  
EU VAT Aspects of Longer Chains of Triangular Transactions - Peter Hughes  
Towards Clarification of the EU VAT Treatment of Vouchers - Aline Rodrigues and Mike Lambourne  
Treaty of Lisbon and B2B VAT Exemptions - Christian Amand  
VAT Grouping and Cost-sharing Arrangements – The Polish Experience - Tomasz Rzepa and Maciej Wyganowski  
In Search of VAT Neutrality for BOTs and PPPs in Turkey - Ali Sanver  
VAT news - Reports from: Australia, Bangladesh, Belarus, Belgium, Brazil, Bulgaria, Burundi, Canada, Chile, Costa Rica, Denmark, Estonia, the European Union, Finland, France,

India, Iran, Italy, Jamaica, Latvia, Lebanon, Malawi, Moldova, Morocco, the Netherlands, New Zealand, Norway, Peru, Poland, Romania, St Lucia, Slovenia, the Turks and Caicos Islands, Ukraine, the United Kingdom and the United States.

Case notes from: Austria, Finland, France, India, the Netherlands, South Africa, the United Kingdom and the United States.

Lang, M et al, *Tax treaty case law around the globe – 2011*, Vienna: Linde, 2011

Contents Preface Contents 1. Personal and substantive scope (Art 1, 2 and 4 OECD Model) David G. Duff Canada: Tax Treaty Interpretation and the Residence of a Hybrid Entity Aurelian Opre/Romana Schuster Romania: Form and Substance Requirements to Be Met by a Tax Residence Certificate Daniel Deák Hungary: Does the Hungarian Local Trade Tax Fall within the Substantive Scope of a DTC? Eric C.C.M. Kemmeren Netherlands: How to Prove Residence of the Other Contracting State for Tax Treaty Purposes? Gustavo Lopes Courinha Portugal: Deemed Residence – The Case of Households in the Light of Article 4(1) OECD MC Jürgen Lüdicke Germany: Florida LLC 2. Permanent Establishments (Art 5 OECD Model) Stéphane Gelin France: Conseil d’Etat, Zimmer Ltd – French Commissionaire and PE under the France UK DTC J. Clifton Fleming, Jr. A Note on the Zimmer Case and the Concept of Permanent Establishment Pasquale Pistone Italy: Construction and Dependent Agency PE Jennifer Roeleveld South Africa: Cross Border Partnerships Billur Yalti Turkey: The Permanent Establishment Issue in Case of Movable Place of Business 3. Business profits (Art 7 OECD Model) Luís Eduardo Schoueri Brazil: The Qualification of Income Derived from Technical Services Wei Cui China: A New (Furtive) Approach to Taxing International Transportation Income Steffen Lampert Germany: Characterization of Interest Payments Derived through a Deemed US Trading Partnership Katerina Perrou Greece: The Calculation of the Profits that are Attributable to a PE Billur Yalti Turkey: Business Profits v. Professional Income 4. Transfer Pricing (Art 9 OECD Model) **Richard Krever**/Jiaying Zhang Australia: Resolving the Application of Competing Treaty and Domestic Law Transfer Pricing Rules Marjaana Helminen Finland: Determining the Arm’s Length Interest Rate of an Intra-Group Loan Elena Variychuk Russia: Can Intra-Group Service Arrangements and Cost-Contribution Agreements Work in Russia? Yariv Brauner USA: Xilinx Inc. Et al. v. Commissioner 5. Dividend, interest, royalties, capital gains (Art 10, 11, 12 and 13 OECD Model) Danuše Nerudová Czech Republic: Afs 106/2009-112 Helen Pahapill Estonia: ImmoEast Beteiligungs GmbH D. P. Sengupta India: Vodafone Hanna Litwinczuk Poland: Payments for Copyrights of Computer Software as Royalties Bertil Wiman Sweden: Trailing Taxes and CFC Rules vs Tax Treaties Adolfo Martín Jiménez Spain: Beneficial Ownership and the Judicial Interpretation of the Spanish Anti-Abuse Clause of the Parent-Subsidiary Directive 6. Employment income (Art 15, 18 and 19 OECD Model), Directors’ fees, artistes and sportsmen, students and other income (Art 16, 17, 20, 21 OECD Model Convention) Søren Friis Hansen Denmark: The Definition of a ‘Hired Worker’ in Article 14 Denmark Netherlands DTC Eric C.C.M. Kemmeren The Netherlands: Is a Football Player’s Transfer Fee Income Derived As a Sportsman? D. P. Sengupta India: Wizcraft International Adolfo Martín Jiménez Spain: Taxation of Artistes and Sportsmen – U2’s Tour in 1997 7. Methods to avoid double taxation (Art 23 OECD Model) Michael Lang Austria: Exemption Method and Progression Bernard Peeters Belgium: Foreign Tax Credit Rules in the Case of Differing Income Characterization Steffen Lampert Germany: The Compensation of Losses Incurred in a PE within the EU Romana Schuster/Aurelian Opre Romania: Credit Relief for Withholding Tax on Payments of Interest Carried by Promissory Notes Patricia A. Brown/Jason T. Young USA: Savary v. Commissioner of Internal Revenue – The Source of Double Taxation Yariv Brauner USA: The Procter & Gamble Company and Subsidiaries v. United States 8. Non-discrimination, mutual agreement and mutual assistance (Art 24, 25, 26 and 27 OECD Model) Philip Baker Great Britain: FCE Bank PLC v Her Majesty’s Revenue And Customs Pasquale Pistone Italy: Domestic Anti-Avoidance Ad Hoc Rules and the Deduction Non-Discrimination Provision in Tax Treaties **Shelley Griffiths** New Zealand: Information Sharing and Information Gathering and the New Zealand Australia DTC Michael

Beusch/Alexander Mistic Switzerland: The Case of UBS – Mutual Administrative Assistance in Tax Matters Tomas Balco Kazakhstan

**Sangkuhl, Elfriede** ‘Taxation governance: could the Tobin Tax assist in democratising globalisation?’ in: Head, Michael, Mann, Scott and Kozlina, Simon (ed) *Transnational governance: emerging models of global legal regulation*, Farnham, Surrey, UK, Ashgate, 2012 Ch 4, pp 91-109

Van Brederode, Robert F *Science, technology and taxation*, Amsterdam, Kluwer, 2012

## 12 Quotable quotes

“When the facts change, I change my mind. What do you do sir?” (Attributed to John Maynard Keynes.)

...

“Abraham Lincoln is one of the greatest leaders in history, partly because he chose a cabinet who argued among one another, what historian Doris Kearns Goodwin called “a team of rivals.”

...

“As the saying goes, the reasonable person adapts to the world; the unreasonable person adapts the world to him or her. Therefore all progress depends on unreasonable people. So go forth, and be unreasonable.”

Source: Leigh, Andrew ‘Progress rarely plane sailing but dare to do it anyway’ *The Australian Higher Education* 25 July 2012 p 33

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On political speeches

"In America, if you want a successful career in politics, there is one subject you must never mention, and that is politics. If you talk about standing tall, and it's morning in America, and you press the good-news buttons, you're fine. If you talk about budgets, tax reform, bigotry, and so on, you are in trouble. So if we aren't going to talk issues, what can we talk about? Well, the sex lives of the candidates, because that is about the most meaningless thing that you can talk about."

Source: ‘Gore Vidal: In quotes’ BBC News 1 August 2012

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"The genius of our ruling class is that it has kept a majority of the people from ever questioning the inequity of a system where most people drudge along, paying heavy taxes for which they get nothing in return".

Source: Gore Vidal quotes, The Economist website 4 August 2012

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The least compliant of Australia's largest corporate entities are euphemistically registered as "higher risk" in a program the ATO calls "Large Business - Risk Differentiation Framework".

Some might say this RDF is the ultimate barometer of corporate citizenry. But right now, as the federal budget comes under pressure from waning tax revenues, the blacklist is also one of the most powerful weapons in the taxman's armoury. It is shaming without quite naming.

Individually, companies know where they stand. They know if they are ranked "lower risk", "medium risk" or the dreaded "higher risk" - though those in the latter category are understandably loath to reveal their status.

It means the government doesn't believe you pay your fair share. The tax teacher, you might say, has ordered you to sit right under his nose at the front of the classroom for special encouragement.

The ATO confirmed there are 13 names in this "higher risk" list. It would not be too hard to have a stab at them. The usual suspects who are locked in Federal Court battles with the Tax Office are a fair bet of being on the blacklist.

Source: West, Michael 'Minimising tax just became a lot riskier' *Sydney Morning Herald Business Day* 25 July 2012 p 6 <http://www.smh.com.au/business/minimising-tax-just-became-a-lot-riskier-20120724-22nbc.html>

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## **ATTA News September 2012**

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

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### **1 Presidential column**

Your ATTA President is on a 5 day vacation between concluding work in the UK and commencing it in France. Accordingly the President's message this month is less than brief.

ATTA members should note that the call for papers and more information regarding the ATTA Conference in Auckland next year is now available. I look forward to catching up with colleagues there.

Michael Walpole

September 2012

### **2 ATTA Conference 2013**

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from **Wednesday 23 to Friday 25 January 2013**.

The **theme** of the conference is **Tax alchemy: Turning silver into gold**. The conference will celebrate 25 years of tax teaching in Australasia.

#### **Registration**

**Registration is now open via our website:**

<http://www.business.auckland.ac.nz/uoa/home/about/od-our-departments/od-commercial-law/claw-seminars-and-events/australasian-tax-teachers-association-conference>

Please register via this website as soon as possible. The early bird rate of NZ\$675 incl GST expires on 14 December. The early bird rate equates to approx AU\$520 including GST.

For those who register after 14 December the fee will be NZ\$725 incl GST.

### **Conference papers**

The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers.

As advised in previous newsletters, the deadlines for papers are as follows:

**Friday 31 August 2012:** for submission of abstracts. Please email your abstract to Pam Kam at [P.Kam@auckland.ac.nz](mailto:P.Kam@auckland.ac.nz). The deadline has expired. We are willing to consider late abstract submissions for a little longer. Please email your abstract to Pam by **28 September 2012**.

**Friday 14 December 2012:** for submission of papers (teaching, research student and main conference papers). Any papers submitted after this date will be ineligible for prizes.

**Monday 7 January 2013:** for inclusion in delegate pack. Any papers submitted after this date will not be included on the conference disk /memory stick.

### **Conference programme**

Registration will commence at 830 am on Wednesday 23 January at the conference venue (University of Auckland Business School). On Wednesday afternoon there will be a powhiri (Maori welcome) for delegates, which will be followed by a welcome function at the Auckland Museum (10 mins walk from the conference venue). On Thursday evening the conference dinner will be held at Auckland University's Fale Pasifika. Guest speakers include The Hon Richard Francis Edmonds, Judge of the Federal Court of Australia; The Hon Justice Susan Glazebrook, New Zealand Supreme Court judge, and Edwin Vanderbruggen, Partner VDB Loi, a Southeast Asian tax expert and teacher of international tax law at European and Asian universities. The conference will conclude late afternoon on Friday 25 January with an informal event.

### **Accommodation**

We have secured various options for delegates. **Please refer to:** <http://www.business.auckland.ac.nz/uoa/home/about/od-our-departments/od-commercial-law/claw-seminars-and-events/australasian-tax-teachers-association-conference/atta-accommodation>

If you have any questions about the conference please contact Peter Vial on [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz) or Pam Kam on [p.kam@auckland.ac.nz](mailto:p.kam@auckland.ac.nz)

### **3 TRN Report**

I have recently returned from an excellent Tax Research Network (TRN) conference in Roehampton, London (5-7 September 2012). This was the 21st time the annual conference has been held, but the first time that parallel streams were utilised. This seemed to work well, facilitating a greater range of presentation topics. Presenters were allocated 45 minutes – typically 25-30 minutes to present, with 15-20 minutes for discussion. The relatively long discussion time provided an excellent opportunity for presenters to receive feedback from an audience with a vast range of expertise across a wide range of jurisdictions.

As might be expected, topics were wide ranging (e.g. the tax implications of cloud computing and the impact of religiosity on tax compliance), methodological approaches were varied and often novel (e.g. critical discourse analysis and ethnographic studies) and an international focus was evident with attendees from over a dozen countries. TRN was well supported by Australia and NZ with 10 attendees from UNSW, Curtin, Canterbury and Victoria. The weather was quite remarkable for September, which was helpful for our guided walk through the lovely Richmond Royal Park next to the University prior to the conference dinner on the Thursday evening. Many thanks to Rebecca Boden (assisted by many others) for the conference organisation. The 2013 conference location is Exeter.

Lisa Marriott

### **4 New Zealand developments**

Thank you to Ranjana Gupta and Colin Fong for bringing to my attention the two NZ developments for this month. The NZ Inland Revenue Department issued interpretation statement IS 12/03 in July 2012 on the deductibility of costs incurred by a taxpayer on repairs and maintenance expenditure. The interpretation statement explains the Commissioner of Inland Revenue's interpretation of the general principles of the deductibility of expenditure on repairs and maintenance (and replaces the earlier statement published in the Tax Information Bulletin 5(9) in February 1994). The interpretation statement confirms the two-step approach adopted for determining whether a particular expenditure is capital or revenue in nature, as well as clarifying the relationship with the depreciation rules.

On 30th August *The Australian* newspaper reported a 'high-powered group of industry leaders' calling for streamlining of the Australian and NZ tax systems, in order to help create a 'seamless trans-Tasman powerhouse and unlock \$NZ5.3 billion (A\$4.1 billion) in economic growth across the nations'. The idea came from the Australia New Zealand Leadership Forum which has modelled extant practice, and suggests that Australian investors in NZ incur an effective tax rate of 60 per cent as investment dividends are subject to company tax in NZ and personal tax in Australia. Mutual recognition of franking and imputation credits is highlighted as allowing personal refunds to be claimed on tax already paid on dividends distributed to shareholders. The outcome of the modelling is the suggestion that there would be a short-term tax revenue reduction (NZ\$494M in Australia and NZ\$156M in NZ). However, household incomes would increase by a forecast NZ\$7 billion under the model, generating NZ\$5.3 billion in economic growth by 2030.

Lisa Marriott

## 5 Vacancies

The Taxation Law Research Programme (TLRP) at Hong Kong University (HKU) is pleased to advise that it expects to be able to appoint a Post Doctoral Fellow (PDF) in PRC (Chinese) Tax and International Tax (for 3 years), fairly soon.

A 'trawl' advertisement of all new HKU -PDF positions will be placed centrally by HKU in selected journals and newspapers in September 2012.

Normal recruitment procedures apply and the successful candidate will have to be in post latest by July 31, 2013. Please alert anyone you can think of who may be interested and suitable. For further information, feel free to contact Richard Cullen, email: richard.cullen@gmail.com

## 6 Research Fellowships

In 2013 the School of Taxation & Business Law at UNSW, Australia will offer up to three Research Fellowships to **international** academics and professionals keen to further their research in the fields of taxation, business law and related disciplines. The maximum value of each fellowship is AUD\$7,500. The School may decide to only award two fellowships in any given year.

### Fellowship duties

Research fellows normally spend four weeks working at the School of Taxation & Business Law 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 Taxation & Business Law academic(s), to be published in a refereed journal with due acknowledgement of the fellowship
- Conducting a Taxation & Business Law research seminar for interested members of the broader tax/business law research community
- Participating in Taxation & Business Law collegial activities during the period of the fellowship

The School of Taxation & Business Law will provide office space and computer equipment at its Kensington 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 March–May 2013 or August–October 2013, 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 School of Taxation & Business Law research profile. A track record in collaborating with Taxation & Business Law 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. To apply, applicants must send by email:

(i) A **letter of application**, indicating the area they wish to research under the Fellowship and anticipated publication(s), how they will collaborate with Taxation & Business Law academic(s), and their preferred timing to undertake the Fellowship.

(ii) A **current curriculum vitae**

**Applications should be sent to:**

Associate Professor Binh Tran-Nam,  
Research Fellowship Convenor  
School of Taxation & Business Law  
UNSW, Sydney NSW 2052  
Australia  
Email: [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

Applications to undertake the Research Fellowship in 2013 must be received by **26 November 2012**. Successful applicants will be notified by 31 December 2012 and undertake the fellowship in 2013.

**Further information**

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

## **7 Call for Papers**

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

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Copenhagen 25-30 August 2013

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

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

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

### **The Prize**

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

The prize will next be offered in relation to the annual IFA Congress in Copenhagen 25-30 August 2013.

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

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

The winner of the prize for 2011 was Antony Ting of University of Sydney Business School and for 2009 Fiona Martin of Atax, UNSW.

### **Application process**

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

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

Name  
Contact details, including email  
Current title and abstract of thesis  
Current state and projected timeline for completion of thesis  
Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2012.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,500 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in 2013, to be held in Auckland. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

\*\*\*\*\*

**World Congress of Families VII**, Sydney, 15-18 May 2013, request for the call for papers. The theme is “Happy families, healthy economy.” The organisers are keen to have some tax papers. 16 Oct 2012 Call for abstracts closes. You can see more via this link: <http://wcf Sydney 2013.org.au/call-for-papers>

## 8 Book review

### *Australian Tax Treaties 2012* – CCH Australia Ltd

*Australian Tax Treaties 2012* is a new title in CCH Australia's stable of tax publications. It provides the text of all international tax agreements entered into by Australia as at 1 January 2012, which is very useful given that these agreements are no longer contained in schedules to the *International Tax Agreements Act 1953* (Cth).

For ease of reference, *Australian Tax Treaties 2012* reproduces current tax treaties in alphabetical order by country and an accessible summary of the treaties and their effective dates is provided at the front of the book. Additionally, references to the Australian Treaty Series and details about the enacting legislation are provided.

*Australian Tax Treaties 2012* is also available as an online product on CCH's IntelliConnect platform. This allows for access to the most up-to-date versions of treaties as well as providing for enhanced search capabilities.

This book would be useful to students studying international and comparative tax units, as well as being a handy reference to practitioners and academics who research in the area of international taxation.

For future editions, consideration could be given to introducing some form of tabbing to assist with navigating between treaties. Also, the schedule of tax treaties provided at the front of the publication could be enhanced by including a summary of withholding tax rate limits for dividends, interest and royalties, perhaps as additional columns to the existing schedule of tax treaties at the front of the book. I note that the schedule presently contains the effective date for withholding tax purposes so it seems logical to also consider including the relevant withholding tax rate limits for dividends, interest and royalties for completeness. Similarly, consideration could also be given to adding a column to include details relating to withholding on managed investment trust distributions for each country that is included in the schedule of tax treaties at the front of the book.

The publication's utility could also be enhanced further by including any or all of the following:

- (i) Tax Information Exchange Agreements
- (ii) East Timor Agreements
- (iii) Estate Gift Tax Treaties

This would also add to the book being a 'one-stop shop' for anyone who needs to concern themselves with treaties in a tax context.

Finally, though the book is self-contained I think it would be more useful to practitioners, students and academics if details of websites where treaties and treaty-related information may be located. This list could include the following websites:

- (i) Treasury's website – Australian Tax Treaties
- (ii) AustLII – Australian Treaties Library and Treaty Law Resources
- (iii) Department of Foreign Affairs and Trade (DFAT) – Australian Treaties Database
- (iv) International Tax Treaty Resources –
  - a. WorldLII: Treaties;
  - b. PacLII: Treaties; and
  - c. HKLII: Treaties

Professor Dale Pinto

11 September 2012

### **9 Chartered Tax Adviser (CTA) designation**

Do you qualify for the new global Chartered Tax Adviser (CTA) designation?

The Tax Institute are offering fast-tracked applications for their Chartered Tax Adviser designation for those applying before 30 September 2012. Additional qualifying criteria will apply from 1 October. Find out more at [taxinstitute.com.au/CTA](http://taxinstitute.com.au/CTA).

### **10 Australian GST Journal**

Draft deadlines for contributions to the Australian GST Journal are: 8 October, 26 November, 24 March, 24 June, 12 September. If you are interested in contributing an article or being involved in the double blind review process please let Christine Peacock know:  
[Christine.Peacock@rmit.edu.au](mailto:Christine.Peacock@rmit.edu.au)

### **11 Australian Tax Reports and Australian Tax Cases sets available**

A set of affectionate and easy to care for Australian Tax Reports and a set of Australian Tax Cases are available for no charge to a caring home or homes if separated. Please contact Sharon Nicholson, Department of Business Law and Taxation, Monash University <[Sharon.Nicholson@monash.edu](mailto:Sharon.Nicholson@monash.edu)> and she'll arrange delivery.

### **12 Questions and answers**

The following appeared in the International Law Librarians List (Int-Law)

Sent: Wednesday, September 12, 2012 5:41 AM  
To: [Int-Law@CIESIN.COLUMBIA.EDU](mailto:Int-Law@CIESIN.COLUMBIA.EDU)  
Subject: [Int-Law] List of Law Journals

Dear Int Lawyers

Does anyone have a comprehensive list of peer reviewed law journals.

Thank you.

Regards,

Josiline.

Wed 12/09/2012 11:07 PM

Hi Josiline,

Have you had a look at: <http://lawlib.wlu.edu/LJ/index.aspx>



The other source which comes to mind is the Social Sciences Citation Index, Law Category, which can be found here: <http://ip-science.thomsonreuters.com/cgi-bin/jrnlst/jlresults.cgi?PC=SS&SC=OM>.

With kind regards,

Marie

Marie M. Sheldon  
Senior Acquisitions Editor  
International Law and International Relations  
BRILL | Martinus Nijhoff Publishers  
Leiden - Boston  
+1 (617) 263 2323 x138

Thu 13/09/2012 6:14 AM

Note that the Social Science Citation Index is an extremely selective list, and the Washington and Lee site is overinclusive in that it includes many non-peer-reviewed journals.

Fred Shapiro  
Associate Librarian for Collections and Access  
Lillian Goldman Law Library  
Yale Law School

### **13 Tax, accounting, economics and law related meetings**

#### **Local**

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013. The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia. The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers. Further information about the conference (including accommodation options and the programme) will be included in the August ATTA newsletter. In the meantime if you have any questions please contact Peter Vial ([p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz))

**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](mailto: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](mailto:nationaleducation@taxinstitute.com.au) Follow us on Twitter [@TaxInstituteOz](https://twitter.com/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](mailto: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>

**Colloquium on Jurisprudential Perspectives of Taxation Law** - A Colloquium of the Victoria University of Wellington and Cornell University. Conveners: Professor John Prebble (VUW) and Professor Bradley Wendel (Cornell). Invitation to a Colloquium of Eight Seminars at Cornell University, Ithaca, NY, Monday and Tuesday, 24 and 25 September 2012 <http://www.victoria.ac.nz/law/about/events/victoria-cornell-colloquium-on-jurisprudential-perspectives-of-taxation-law>

**The Carter Commission 50 Years Later: A Time for Reflection and Reform 2012 Conference** – Halifax, Nova Scotia, 28-29 September 2012. On the 50th anniversary of the creation of the Carter Commission, the Schulich School of Law and Dalhousie University invite you to Halifax for an interdisciplinary conference on income taxation. Panel discussions, plenaries, and workshops will focus on topics related to income tax reform. 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](mailto:LawDean@dal.ca)

**Hugh Ault conference 2012**, Boston, USA, Sheraton Boston Hotel, 29 Sep 2012. Speakers will include Brian Arnold (Canadian Tax Foundation), Reuven Avi-Yonah (University of Michigan Law School), Philip Baker (Grays-Inn-Tax Chambers), Mary Bennett (Baker & McKenzie), Wei Cui (China University of Political Science and Law), Michael Lang, WU Vienna University of Economics and Business Administration, Yoshihiro Masui (University of Tokyo), Peter Melz (University of Stockholm), Diane Ring (Boston College Law School), David Rosenbloom (New York University Law School), Jacques Sasseville (OECD), Wolfgang Schön (Max Planck Institute), Stephen Shay (Harvard Law School), Richard Vann (University of Sydney Law School), Frans Vanistendael, (IBFD), and Stef Van Weeghel (University of Amsterdam). Topics that will be discussed during the conference include:  
International allocation of the corporate tax base  
Treatment of hybrid entities under tax treaties  
Arbitration  
Nondiscrimination  
Comparative taxation: how income tax systems deal differently with similar issues  
Registration Office: Events & Management Plus, 4 Catarqui Street, Suite 310, Kingston, Ontario K7K 1Z7 Canada; Tel: (613) 531-9210 / Fax: 1-866-303-0626 [ehooper@eventsmgt.com](mailto:ehooper@eventsmgt.com)

WU-Institute for Austrian and International Tax Law in cooperation with PwC seminar on **current developments in European and International Tax Law**. See website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). The first session is scheduled for Monday, 15 October 2012 from 16.30 until 19.30 and will be held in the Lecture Room of the Institute for Austrian and International Tax Law of the WU Wien, 1090 Wien, Althanstraße 39-45, Area (Stiege) 5, 4th Floor. The discussants will be: Marlies De Ruyter (OECD) and Dr. Gitta Jorewitz (PwC Hamburg). In order to ensure that current topics of European and International Tax Law are presented the topics of the presentation will be fixed only two to three weeks before each session. The sessions will be held either in English or German. The language will be announced in advance. The seminar is free of charge. Please contact [elisabeth.rossek@wu.ac.at](mailto:elisabeth.rossek@wu.ac.at) or [maria-christina.sorko@pwc.com](mailto:maria-christina.sorko@pwc.com).

## **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 2012 in Xiamen, China. For further details, please contact Eva Huang <[eva.huang@sydney.edu.au](mailto:eva.huang@sydney.edu.au)>

Doctoral candidates are invited to participate in the “**Doctorate Seminar on European Tax Law**”, February 15 -18, 2013 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). This seminar is part of a doctorate program jointly organized by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala Universitet for European doctoral students in tax law. Please find further information on the seminar and the application form attached and on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

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

For 2012 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

Corporate Taxation: Tax Treaties and EU Aspects 24 - 27 September 2012, The Netherlands  
Provides a thorough understanding of the main issues involved in the application of income tax treaties and European Union (EU) tax law.

International Taxation of Expatriates 10 - 12 October 2012, Barbados

AIJA 50th Annual Conference, 28 August - 01 September 2012, Hotel Arts, Barcelona, Spain

Hugh Ault conference 2012, 29 September 2012, Sheraton Boston Hotel, Boston, United States

Asia-Pacific Transfer Pricing Summit 2012, 30 - 31 October 2012, Singapore

The Premier Asian Forum for Corporate Transfer Pricing Leaders and their Advisers

Quote FKW52363IBFD to claim your 10% discount. “This event is the first of its kind in the region, there is nothing else like it.” S. Smith, Transfer Pricing Solutions (Delegate in 2011).

The 23rd Int. Petroleum Tax Conference 31 October - 01 November 2012, Oslo, Norway

This year's conference programme has been structured to capture the topical issues of international upstream taxation in addition to the domestic review of Norwegian tax issues.

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email:[itacourses@ibfd.org](mailto: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  
The tentative Seminar programme is as follows:  
Recent developments  
IFA/OECD  
IFA/EU  
Mutual agreement procedure and the resolution of cross-border disputes  
Cross-border arbitration  
Limitations on benefits articles in income treaties: the current state of play  
Article 3 (2) and the scope of domestic law  
Penalties and domestic law dispute resolution procedure  
VAT on non-resident sellers  
International communications income  
Developments in cross-border taxation in the Latin American region  
Cross-border charitable and other pro-bono contributions  
25-30 August 2013 **Copenhagen, Denmark**

Subject 1:  
Controlled Foreign Corporation Legislation (Preliminary title)  
Subject 2:  
Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

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

Other useful tax and law related conference websites include the  
International Bar Association:  
[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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

(2012) 41 (3) *Australian Tax Review*

Editorial - A matter of trust

Sham trusts – GT Pagone

International tax policy: A view from the United States – H David Rosenbloom

Considering the taxation implications of Australia's carbon pricing mechanism – **Celeste M Black**

Tossing the coin: A quantitative analysis of tax decisions 2001 to 2010 – Jeremy Hirschhorn and Alison Chen

Gordon, Michelle 'The Commonwealth's taxing powers and its limits - Are we there yet?'

8th Annual Tax Lecture at the University of Melbourne, 29 August 2012

<http://www.law.unimelb.edu.au/tax/activities/annual-tax-lecture>

Hayes, Terry & Wilson, Kirk 'Legislation by press release' (2012) Issue 10 *Weekly Tax Bulletin* [303]

**Lignier, Philip & Evans, Chris** 'The rise and rise of tax compliance costs for the small business sector' (2012) Issue 15 *Weekly Tax Bulletin* [501]

**Morrison, David** and Lee, Rachel 'Trends in personal insolvency in Australia – an update' (2012) 20 *Insolvency Law Journal* 18-54

Nicolae, Maria & **Morrison, David** 'Penalties, directors' duties and non-executive directors: *Australian Securities and Investments Commission v Healey (No 2)* (2011) 196 FCR 430' (2012) 20 *Insolvency Law Journal* 209-16

Rogers, Dan 'Coercion in Crime Commissions and the abrogation of the privilege against self-incrimination; (2012) 32 *Queensland Lawyer* 135-45

**Tran-Nam, Binh & Walpole, Michael** 'Independent tax dispute resolution and social justice in Australia' (2012) 35 *University of New South Wales Law Journal* 470-500

### Overseas

Albi, Emilio & Martinez-Vazquez, Jorge (ed) *The Elgar guide to tax systems*, Abingdon, Oxon, Edward Elgar Publishing, 2011

1. Tax Systems in the OECD: Recent Evolution, Competition, and Convergence - Vito Tanzi

2. Direct versus Indirect Taxation: Trends, Theory, and Economic Significance - Jorge Martinez-Vazquez, Violeta Vulovic and Yongzheng Liu

3. Individual Income Taxation: Income, Consumption, or Dual? Robin Boadway

4. The Challenges of Corporate Income Taxes in a Globalized World - Emilio Albi

5. Wealth and Wealth Transfer Taxation: A Survey - Helmuth Cremer and Pierre Pestieau

6. Value-Added Tax: Onward and Upward? Jorge Martinez-Vazquez and Richard M Bird

7. The Economics of Excise Taxation - Sijbren Cnossen

8. The Scale and Scope of Environmental Taxation - Agnar Sandmo

9. Financing Subnational Governments with Decentralized Taxes - Roy Bahl

10. The Administration of Tax Systems - John Hasseldine

11. Political Regimes, Institutions, and the Nature of Tax Systems - Stanley L Winer, Lawrence W Kenny, and Walter Hettich
12. Tax System Change and the Impact of Tax Research - Richard M Bird

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Part I: Carbon Pricing and Environmental Fiscal Reform

1. Environmental Fiscal Reform and Unemployment in Spain - Anil Markandya, Mikel Gonzalez-Eguino and Marta Escapa
2. EU Structural and Cohesion Policy and Sustainable Development - Bettina Bahn-Walkowiak, Arkaitz Usubiaga and Philipp Schepelmann
3. Decentralized Environmental Taxation: A Preliminary Assessment - Fiorenza Carraro and Andrea Zatti

Part II: Low Carbon Green Growth

4. Taxation Reform for Promoting Low Carbon Green Growth in China - Chazhong Ge, Xiaoqiong Li, Jinnan Wang, Yajuan Ren and Minbin Xue
5. Ecological Tax Reform in Europe and Central Asia - Jacqueline Cottrell and Eike Meyer
6. Lower Carbon Energy: The Case of Hydraulic Fracturing for Natural Gas - Hans Sprohge, Rahmat Tavallali, Larry Kreiser and C William Butcher

Part III: Carbon Pricing Through Emissions Trading

7. Emissions Trading to Improve Visibility in Specially Protected Areas in the US: An Alternative to Retrofit Control Requirements in a Sustainable Economy - Agustin F Carbo Lugo

8. Related Party Transactions and Emissions Rights: Accounting and Direct International Taxation - J.I. Gorospe-Oviedo and A.I. Mateos-Ansoategui

9. Harmful Subsidies on Fossil Fuels: ETS Windfall Profits and Coal Protection for Electricity in Spain - Ana Yabar Sterling and Diana C. Perez Bustamante

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10. GHG Emissions Trading Schemes in Northeast Asia: An Overview and Analysis of Current Scenarios - Xianbing Liu, Sunhee Suk and Kinichi Sudo
11. Towards Sustainable Carbon Markets: Requirements for Effective, Efficient and Fair Emissions Trading Schemes - Sven Rudolph, Christine Lenz, Achim Lerch and Barbara Volmert

12. Linking Land Sector Activities to Emissions Trading: Australia's Carbon Farming Initiative - **Celeste M Black**

Part V: Impacts of Carbon Pricing

13. Determinants of Willingness to Pay for Emissions Reduction: A Comparative Study of Korea and Japan - Tae-Yeoun Lee

14. The Effects of Carbon/Energy Taxes on R&D Expenditure in Sweden - Yasushi Ito

15. Carbon Energy Tax, Emission Permits and Border Tax Adjustments - Alberto Majocchi

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16. Is Carbon Leakage Really Low: A Critical Reconsideration of the Leakage Concept - Florian Habermacher

17. Australia's Carbon Pricing Mechanism - Elena de Lemos Pinto Aydos

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1. Greening the Dragon: Energy Tax Policy in China - Walter Wang
2. Policy Design of Environmental Tax in China - Jinnan Wang, Chazhong Ge, Shuting Gao and Yajuan Ren
3. Lagging Behind or Catching Up? A Comparison of Chinese and European Environmentally Related Taxes - Kris Bachus and Jing Cao
4. Assessment of Fiscal Intervention Measures in China: Perspectives from Environmental Macroeconomics - Seck L. Tan and Dodo J. Thampapillai
5. Study on the Design of Wastewater Environmental Tax in China: From Wastewater Pollutant Discharge Fee to Environmental Tax - Chazhong Ge, Shuting Gao, Yajuan Ren, Guili Sun and Feng Long

Part II: Environmental Taxation Strategies in Asia

6. Selling Climate Change Mitigation Measures: The Co-benefits of Environmental Fiscal Reform - Jacqueline Cottrell
7. Carbon Tax Policy Progress in North-east Asia - Xianbing Liu, Kazunori Ogisu, Sunhee Suk and Tomohiro Shishime
8. Approaching Environmental Fee to Plastic Bag Waste Management in Ho Chi Minh City Supermarkets - Le Nguyen Thuy Trang and Nguyen Thi Hai Yen

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9. Mandating Emission Targets Can Significantly Reduce Road Transport Emissions in Australia - **Anna Mortimore**
10. Enhancing Green Tax Measures Concerning Energy Use in Hong Kong - Yuzhu Lu
11. Prospects of South African Vehicle Emissions Tax Reducing CO<sub>2</sub> Emissions - Rudie Nel and Gerhard Nienaber
12. Australian Tax Reform for Sustainable Transportation - Prafula Pearce

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14. Australia's Proposals to Tax Coal Super Profits: A Cautionary Tale for the Environment - **Bill Butcher**

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2. New Information in the OECD Database on Instruments Used for Environmental Policy - Nils Axel Braathen

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3. Promotion of Biofuels and EU State Aid Rules: The Case of Spain - Alvaro Anton Anton
4. Territorial Differences for Transport Fuel Demand in Spain: An Econometric Study - Pablo del Rio, Desiderio Romero Marta Jorge and Mercedes Burguillo
5. Environmental Concern and Sustainability: When Citizens Assess Urban Mobility, Do They Consider the Environment? Ignacio Pisano, Regina Lafuente and Carlos Priego
6. Taxing Malls: Ways to Achieve Sustainable Urban Mobility and Transport - Maria Amparo Grau Ruiz

Part III: New Approaches To Sustainable Mobility

7. Electric Vehicles: Plugging into the US Tax Code - Janet E. Milne
8. Electric Vehicles, Taxes and Public Policies in Brazil - Jose Marcos Domingues and Luiz Artur Pecorelli-Peres
9. Automobile Taxation in Spain: Recent Reforms and Future Proposals - Amadeo Fuenmayor

10. Fiscal Tools for Inclusion of GCC States in the Global Environmental Programme: Focus on New Vehicle Imports - Jon Truby

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11. Taxation and Electricity Transmission: Bringing Wind Energy onto the Grid - Emily E. Steinhilber and Jonathan R. Voegelé

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15. Looking for Evidence of Landfill Tax Effectiveness in the European Union - Samuela Bassi and Emma Watkins

16. Landfill and Waste Incineration Taxes in Catalonia, Spain - Ignasi Puig Ventosa, Ana Citlalic Gonzalez and Marta Jofra Sora

17. Raw Water Pricing for Ground Water Preservation: A Policy Advocacy Exercise in CDO, Philippines - Rosalina Palanca-Tan

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2. Designing Alternative Strategies to Reduce Tax Evasion - James Alm

3. Personal Income Tax Evasion in Italy: An Estimate by Taxpayer Type - M. Rosaria Marino and Roberta Zizza

4. Fiscal Awareness: A Study of Female versus Male Attitudes Towards Tax Fraud in Spain - Gloria Alarcón García, Arielle Beyaert and Laura de Pablos

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5. The Non-Observed Economy in the European Union Countries (EU-15): A Comparative Analysis of Estimates - Philippe Adair

6. The Shadow Economy and Systemic Transformation: The Case of Poland - Bogdan Mróz

7. The Impact of the Shadow Economy on the Country Risk Index - Miroslava Kostova

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8. Criminal Networks: Lessons from the Madoff Case - Jürgen G. Backhaus

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1. Local Climate Change Law - Benjamin J. Richardson

2. Transnational Voluntary Climate Change Initiatives for Local Governments: Key Variables, Drivers and Likely Effects - Stepan Wood and Kevin Thompson

Part II: Local Climate Action In North America



3. Local Climate Change Law and Multi-level Governance in North America - Scott Pasternack
4. Suburban Climate Change Efforts in Minnesota: Implications for Multi-level Mitigation Strategies - Hari M. Osofsky
5. US Municipal Climate Plans: What Role Will Cities Play in Climate Change Mitigation? Melissa Powers
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7. Climate Governance at the Municipal Level in Canada: A Case Study of Mitigation Efforts in Halifax - Meinhard Doelle and Kaija Belfry Munroe
8. Measuring Climate Action in Vancouver: Comparing a City's Greenhouse Gas Emissions Inventory Protocol to the Inventory of Consumption - Jennie Moore
9. Indigenous Peoples and Climate Change Policies: A Comparative Assessment of Indigenous Governance Models in Canada - Sophie Thériault  
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10. Local Climate Action in the European Union - Marjan Peeters
11. Climate Governance in China: Using the 'Iron Hand' - Jolene Lin
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Description: The United States is alone among industrialized countries in having no broad-based consumption tax at the national level. Yet, economic analysis suggests that consumption taxation is superior to income taxation because it does not penalize saving and investment.

Wheeler, Joanna *The missing keystone of income tax treaties*, Amsterdam, International Bureau of Fiscal Documentation, 2012, Volume 23 in the Doctoral series.

## 15 Quotable quotes

"The last thing you would expect to see in the highest halls of power in the Australian Taxation Office in Canberra is a Hello Kitty doll. But there she is, perched proudly in a glass display cabinet swathed in an elaborate kimono. Next to her is a cat of equal size with its paws up in alarm, broom in hand, with the words "Tax Gap" written boldly on its stomach.

A little-known fact about the Australian tax commissioner, Michael D'Ascenzo: he is in possession of more nick-nacks than most people's grandmothers.

Great long glass display cabinets line the walls of the hallway leading to his office, only giving way to even larger glass cabinets behind his desk that house all manner of souvenirs, including a replica of the key to Robben Island maximum-security prison in Cape Town, South Africa - the prison where Nelson Mandela was held. The key was a gift from a South African delegation.

There is also an elaborate sword, a gift from Indonesia.

D'Ascenzo is now in the habit of doing what he can to discourage any more gifts.

They have been amassed by the ATO as tokens of thanks from other nations for Australia's habit of sharing information about the way our taxation system works.

... But it hasn't been all clear sailing for Wickenby and D'Ascenzo won't discuss actor Paul Hogan. Notably, there are no Crocodile Dundee nick-nacks among his collection."

Source: Strachan, Julieanne 'A gifted man: why the tax commissioner is quick to declare all of his nick-nacks' *Sun Herald* 5 August 2012 pp 74-75  
<http://www.smh.com.au/opinion/politics/a-gifted-man-why-the-tax-commissioner-is-quick-to-declare-all-of-his-nicknacks-20120804-23m31.html>

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Bryan Dawe: ... And if you're a member of the Opposition, why didn't Australian swimmers win more gold medals at the Olympics?

John Clarke: If I'm a member of the Opposition?

Bryan Dawe: Yeah, this is an easy one really.

John Clarke: The carbon tax.

Bryan Dawe: Of course it was.

John Clarke: Yes.

Bryan Dawe: Correct. And who should not be asked to pay more tax in Australia?

John Clarke: Who should not be asked ...

Bryan Dawe: Yeah, another easy one.

John Clarke: ... to pay more tax in Australia?

Bryan Dawe: Yeah.

John Clarke: People earning more than \$1 million an hour.

Bryan Dawe: Correct. ...

Source: John Clarke and Bryan Dawe, musing on Question Time with a difference, 7:30 Report, ABC Television, 6 September 2012  
<http://www.abc.net.au/7.30/content/2012/s3584760.htm>

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“Fewer people are smoking but cigarette manufacturers and governments are raising even more money from tobacco. Revenue from cigarettes in Australia topped \$10 billion for the first time last year.

Most of the money, \$7 billion, was duties paid into government coffers.”

Source: Connors, Emma & Chenoweth, Neil ‘Tobacco revenue climbs as smoke clears’  
*Australian Financial Review* 6 September 2012 p 3

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“Yet the mining industry was right to campaign against Mr Swan’s original Resource Super Profits Tax, which would have made the government an effective 40 per cent owner of every resource project in the country. And the billionaires’ criticisms of the subsequent Mineral Resource Rent Tax have in part been shared by the likes of former treasury secretary Ken Henry who said the MRRT would add complexity to the tax system.”

Source: ‘Swan’s song out of tune’ editorial, *Australian Financial Review* 2 August 2012 p 54

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“In our Parliament every sitting day has a question time in which most of the questions are asked of the Prime Minister. For the last two years the questions from the Opposition have been almost entirely focussed on people smuggling and the carbon tax.

Are they really the only important issues facing Australia?”

Source: Turnbull, Malcolm ‘Republican virtues: Truth, leadership and responsibility’ The George Winterton Lecture 2012 University of Western Australia, Published on 5 September 2012, <http://www.malcolmturnbull.com.au/media/speeches/republican-virtues-truth-leadership-and-responsibility/>

## **ATTA News October 2012**

<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**

Your ATTA President sends greetings to members from a very mild Autumnal Western Europe and I trust that the Spring in southern climes is treating ATTA members kindly.

Despite the impending cool weather, Europe does currently have its attractions for a tax academic and these are aside from the obvious cultural and gastronomic research projects that spring to mind. It is a fascinating time to be in Europe. As the global financial crisis (few people here call it that) bites and governments adopt austerity measures there have been some interesting reactions in the context of tax. I have written elsewhere (and previously in ATTA News) about the wave of public interest in tax minimisation by corporations (and by at least one prominent comedian/entertainer) and I will not burden you with the same musings here. (See editorial to the current *Australian Tax Review* journal.)

The interesting development that I wanted to share with you comes from Germany. I apologise if this has already been ventilated in Australian news fora.

It is little known outside that state that the German tax system includes a collection of tax directly on behalf of the Church. This is constitutionally based and apparently has its origins in a strictly applied separation of the Church and State and was the result of a transfer of Church land to the state – in return for which the state would collect taxes for the Church. In addition to usual religious functions, the churches in Germany also provide (as is the case in Australia) community benefits. According to a BBC News report “[a]ll Germans who are officially registered as Catholics, Protestants or Jews pay a religious tax, worth an extra 8-9% of their income tax bill”. (See BBC News Europe 26 September 2012 “Court upholds German Catholic Church membership tax”). The report explains how the tax was recently challenged (yes you guessed it – by a retired academic) and nevertheless upheld by the German Courts.

Apparently as a result of revelations of sexual abuse by clerics (as asserted in another BBC News report) and presumably as a result of tighter family budgets, some taxpayers have elected not to pay the tax and have asked that their church membership, for tax purposes, be terminated. They have thus achieved a saving of tax. The reaction of the Church authorities is the interesting part because they have said that where this occurs the lapsed church member will be denied the sacraments. According to the BBC report “Unless they pay the religious tax, Catholics will no longer be allowed [to] receive sacraments, except before death, or work in the church and its schools or hospitals. Without a ‘sign of repentance before death, a religious burial can be refused,’ the decree states.” (See BBC News Europe 24 September 2012 “German Catholics lose church rights for unpaid tax”).

There is obviously a lot more that can be said about the actions of these German citizens and the reaction of the religious institutions there. But it seemed worth bringing these events to the attention of ATTA members – not only as a possible example of the importance of tax to be used in first year classes – but also as quite a discussion point. How far can the example be applied? Could a withholding of benefits be included amongst sanctions on the compliance pyramid? Does the option of allowing persons to withdraw from the parts of the tax system and pay their own way simply result (as I suspect would be the case) in a collapse of the entire system? The questions that arise are myriad – and important. The German experience may be instructive.

With these thoughts I return to my observation of European taxes and you to your preparations of final lectures and of exams. Let us continue the conversation on opt-out taxes at the ATTA Conference in Auckland next year.

Michael Walpole  
October 2012

## **2 ATTA Conference 2013**

ATTA's 25th Annual Conference will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013.

The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia.

### **Registration**

Registration is now open via our website:  
<http://www.business.auckland.ac.nz/uoa/home/about/od-our-departments/od-commercial-law/claw-seminars-and-events/australasian-tax-teachers-association-conference>

Please register via this website as soon as possible. The early bird rate of NZ\$675 incl GST expires on 14 December. The early bird rate equates to approx AU\$520 including GST.

For those who register after 14 December the fee will be NZ\$725 incl GST.

### **Conference papers**

The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers.

As advised in previous newsletters, the deadlines for papers are as follows:

The deadline for submission of abstracts has passed. If you have not submitted an abstract but are still keen for us to consider one, please email your abstract to Pam Kam at P.Kam@auckland.ac.nz by 31 October 2012.

Friday 14 December 2012: for submission of papers (teaching, research student and main conference papers). Any papers submitted after this date will be ineligible for prizes.

Monday 7 January 2013: for inclusion in delegate pack. Any papers submitted after this date will not be included on the conference disk /memory stick.

### **Conference programme**

Registration will commence at 830 am on Wednesday 23 January at the conference venue (University of Auckland Business School). On Wednesday afternoon there will be a powhiri (Maori welcome) for delegates, which will be followed by a welcome function at the Auckland Museum (10 mins walk from the conference venue). On Thursday evening the conference dinner will be held at Auckland University's Fale Pasifika. Guest speakers include The Hon Richard Francis Edmonds, Judge of the Federal Court of Australia; The Hon Justice Susan Glazebrook, New Zealand Supreme Court judge, and Edwin Vanderbruggen, Partner VDB Loi, a Southeast Asian tax expert and teacher of international tax law at European and Asian universities. The conference will conclude late afternoon on Friday 25 January with an informal event.

### **Accommodation**

We have secured various options for delegates. Please refer to:  
<http://www.business.auckland.ac.nz/uoa/home/about/od-our-departments/od-commercial-law/claw-seminars-and-events/australasian-tax-teachers-association-conference/atta-accommodation>

If you have any questions about the conference please contact Peter Vial on p.vial@auckland.ac.nz or for all administration matters please contact Pam Kam on p.kam@auckland.ac.nz

Peter Vial

### **3 Arrivals, departures and honours**

Tax Commissioner **Michael D'Ascenzo** was named as the recipient of this year's Federal Government Leader of the Year Award. "In his acceptance speech, Michael dedicated the award to the people of the ATO.

The Chartered Accountants Leadership in Government Awards showcase and celebrate outstanding achievements by Australian Public Service leaders, and reflect the continuing relevance and importance of effective leadership during a challenging economic climate."

Source: Australian Taxation Office *Media release* 2012/46, 19 October 2012  
<http://www.ato.gov.au/corporate/PrintFriendly.aspx?ms=corporate&doc=/content/00335822.htm>

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**Ann Hansford** previously at Bournemouth University, has taken up a position as Senior Lecturer at Exeter University from September 2012.

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Congratulations on the promotion of **Nolan Sharkey** to Associate Professor, Atax, Australian School of Business at the University of New South Wales, from 1 January 2013.

Source: 'Recognising the high calibre of ASB academics', 25/09/2012  
<http://www.asb.unsw.edu.au/newsevents/mediaroom/media/2012/september/Pages/highcalibreofacademics.aspx>

\*\*\*\*\*

Second Commissioner at the ATO, **Jennie Granger**, has recently been appointed as Director General for Enforcement and Compliance at the British Revenue and Customs Office, based in London.

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#### **4 New Zealand developments**

There are three items to report from New Zealand this month. First, the Cabinet decision on salary trade-offs; second, an update on lease inducement payments; and third, a change to the rules relating to financial arrangements.

On 3rd October, the Revenue Minister (Peter Dunne) announced the Cabinet decision on certain salary trade-offs. Specifically, the decision relates to car parks located on an employer's premises and provided to employees without charge and vouchers, such as petrol vouchers. Following a consultation process, Cabinet has agreed that car parks provided to employees on an employer's premises will be included within the FBT rules. Car parks that are provided off an employer's premises are currently included within the FBT rules. The change will not apply to charitable organisations. In addition, where employees receive voucher from employers, these will also be included in the definition of income. Inclusion of vouchers in the definition of income may impact on entitlements from the welfare system such as Working for Families tax credits. These changes apply from 1st April 2014.

The second item of interest is the outcome of the consultation process relating to lease inducement payments. This process has resulted in some changes to the initially proposed amendment to the tax treatment of lease inducement payments and includes some clarification of how the reforms will be structured. Specifically, these changes include an amended date from which any changes will take effect. The original proposal had an introduction date for commercial leases entered into from the date of release of the consultation document (26 July 2012). This has now been amended to 1st April 2013. In addition, income and expenditures related to lease inducement payments may be spread over the term of the lease. The extant capital limitation (DA 2 of the Income Tax Act 2007) will be overridden in order to make lease inducement payments tax deductible. This was an item of particular concern in the original consultation document, with an apparent lack of symmetry of treatment of income and deductions related to lease inducement payments. Lease surrender payments will also be

included within the changes, with payments made for early release from a lease arrangement being taxable income to the landlord and tax deductible to the payer.

The third announcement in recent days relates to the financial arrangement rules. An issue has been identified in relation to how taxpayers can elect to treat short-term agreements for the sale and purchase of property or services as financial arrangements. Currently it is possible to claim a deduction for the cost of acquiring these agreements or any losses on sale of the agreements, by treating them under the financial arrangement rules. As this was not an intended outcome from the financial arrangement rules, the rules will be amended and will apply retrospectively from the 2008/09 income year.

Lisa Marriott

## **5 New IGT Work Program Announced**

The Inspector-General of Taxation (IGT), Mr Ali Noroozi, today announced his new work program aimed at further improving tax administration in Australia.

**“I am pleased to announce my new work program for 2012-13 and beyond. The extensive consultation process surfaced a wide range of issues and concerns that the community would like me to review,” Mr Noroozi said.**

**"I thank everyone for their input into my work program. While I cannot review every issue, I am confident that the topics selected reflect the greatest levels of community concern or significance in achieving a more efficient, fair and transparent tax administration," he said.**

The IGT received a broad range of submissions from taxpayers, tax practitioners, industry and professional bodies as well as tax academics.

**“This new work program continues to build on the foundations established in my early years in office and I firmly believe that it will deliver immediate improvements as well as contribute to long-term positive change for the benefit of all Australians,” said Mr Noroozi.**

The new IGT work program consists of the following reviews:

- Review into aspects of the ATO’s use of compliance risk assessment tools;
- Review into the ATO’s administration of penalties;
- Review of the ATO’s management of transfer pricing matters;
- Review into aspects of the ATO’s compliance approaches to individual taxpayers; and
- Review of the ATO’s interaction with the Australian Valuation Office.

Two further topics which received strong stakeholder support for inclusion in the work program were:

- the ATO’s administration of the general anti-avoidance rules; and
- the ATO’s services and support for tax practitioners.

Whilst the IGT acknowledges the importance of both issues, having regard to recent developments in these areas, consideration will be given to conducting such reviews once the initial five reviews are completed.



## **The next stage**

The IGT will shortly undertake an analysis of the issues raised to refine the scope and focus of the reviews. Thereafter, the IGT will formally commence each review by issuing specific terms of reference and submission guidelines.

**“I urge all stakeholders to provide me with detailed submissions and strong supporting evidence following the release of terms of reference for each review. This will ensure all important issues are fully captured and considered,” said Mr Noroozi. The full work program is available at [www.igt.gov.au](http://www.igt.gov.au)**

SYDNEY

10 October 2012

Media contact: Ali Noroozi – (02) 8239 2111

Source: Press release, Inspector-General of Taxation, 10 October 2012

## **6 Research Fellowships**

In 2013 the School of Taxation & Business Law at UNSW, Australia will offer up to three Research Fellowships to **international** academics and professionals keen to further their research in the fields of taxation, business law and related disciplines. The maximum value of each fellowship is AUD\$7,500. The School may decide to only award two fellowships in any given year.

### **Fellowship duties**

Research fellows normally spend four weeks working at the School of Taxation & Business Law 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 Taxation & Business Law academic(s), to be published in a refereed journal with due acknowledgement of the fellowship
- Conducting a Taxation & Business Law research seminar for interested members of the broader tax/business law research community
- Participating in Taxation & Business Law collegial activities during the period of the fellowship

The School of Taxation & Business Law will provide office space and computer equipment at its Kensington 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 March□/May 2013 or August□/October 2013, 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 School of Taxation & Business Law research profile. A track record in collaborating with Taxation & Business Law 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. To apply, applicants must send by email:

(i) A **letter of application**, indicating the area they wish to research under the Fellowship and anticipated publication(s), how they will collaborate with Taxation & Business Law academic(s), and their preferred timing to undertake the Fellowship.

(ii) A **current curriculum vitae**

**Applications should be sent to:**

Associate Professor Binh Tran-Nam,  
Research Fellowship Convenor  
School of Taxation & Business Law  
UNSW, Sydney NSW 2052  
Australia  
Email: [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

Applications to undertake the Research Fellowship in 2013 must be received by **26 November 2012**. Successful applicants will be notified by 31 December 2012 and undertake the fellowship in 2013.

**Further information**

For further information about the Research Fellowship, please contact Associate Professor Binh Tran-Nam by phone on +61 (2) 9385 9561 or by email [b.tran-nam@unsw.edu.au](mailto:b.tran-nam@unsw.edu.au)

## **7 Call for Papers**

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

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Copenhagen 25-30 August 2013

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

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

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

### **The Prize**

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

The prize will next be offered in relation to the annual IFA Congress in Copenhagen 25-30 August 2013.

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

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

The winner of the prize for 2011 was Antony Ting of University of Sydney Business School and for 2009 Fiona Martin of Atax, UNSW.

### **Application process**

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

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

Name  
Contact details, including email  
Current title and abstract of thesis  
Current state and projected timeline for completion of thesis  
Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2012.

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 1,500 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in 2013, to be held in Auckland. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

### **8 Book review**

Mark Keating *Tax disputes in New Zealand: a practical guide* (2012, CCH, New Zealand)

Mark Keating has recently published a comprehensive guide to the tax dispute regime in New Zealand: *Tax disputes in New Zealand: a practical guide*. A book covering this topic is overdue in NZ and likely to be of interest to a wide audience, with content that is relevant to academics and tax practitioners, as well as those who are involved or likely to be involved in the disputes process. As evidence of its academic utility, in the five days since this book has arrived on my desk, I have already had cause to cite it in my research.

The book is well written and structured in such a way as to follow the disputes process. It commences with an interesting history of the disputes procedure in NZ, together with the rationale for the current disputes system. This first chapter sets the scene for the rest of the book, by raising some of the issues with the extant system, and is well supported by chapter two which provides a thorough discussion on all components of the audit process.

Detailed discussion follows over subsequent chapters of each of the stages of the disputes process, incorporating: who and what is included; timing; roles of participants; documentation; rules that apply at various stages; and right and obligations of participants (among other components). This is augmented by insightful analysis of issues that exist at various stages of the process. Later chapters cover assessment, challenges and settlement. Again these chapters provide a comprehensive discussion of the process and the primary issues at each stage. The book concludes with chapters on judicial review, alternative actions that may be taken by the taxpayer or the IRD in the dispute process, and secrecy. By way of illustration of the comprehensive nature of the publication, this final chapter includes detail of what a taxpayer may expect in the way of privacy of information in the disputes process; discussion on discovery; taxpayer, tax agent and IRD information disclosure; as well as Official Information Act and Privacy Act applications.

As captured by the title of the book, this is a practical guide to the disputes process. The book is structured so that either a general knowledge may be gained by selective reading, or an in-depth view is possible with a more thorough reading. This approach is helpful in ensuring that information can be readily accessed by users.

Overall, this book provides a comprehensive review of the disputes process in New Zealand. The strengths of this book are many, and include the frequent reference to the ATO approach, facilitating comparison with Australia; the inclusion of a number of high profile New Zealand cases; and the breadth and depth of cases included. Its publication provides a valuable addition to the tax tools available to academics and tax practitioners in New Zealand.

Lisa Marriott

### **9 CCH ATTA Doctoral Series 2012**

Having reviewed the applications for the 2012 CCH ATTA Doctoral Series, the Panel has decided not to nominate an award for this year. Applications for the 2013 Award will be called for in the first half of next year.

Chris Evans

## **10 Targeting tax crime magazine out now**

The Australian Taxation Office released edition seven of *Targeting tax crime* magazine last month.

In this edition:

- Dave Hartnett formerly of Her Majesty's Revenue and Customs discusses changing perceptions of tax crime in the UK
- The Italian Revenue Agency provides an interview on their recent advertising campaign that labels tax evaders 'Parasites on society'
- Journalist George Negus gives his perspective on paying tax in Australia
- What the ATO and partner agencies are doing to combat tax crime in Australia.

You can view or download the magazine at [www.ato.gov.au/targetingtaxcrime](http://www.ato.gov.au/targetingtaxcrime) and subscribe to future editions by emailing [targetingtaxcrime@ato.gov.au](mailto:targetingtaxcrime@ato.gov.au).

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

In the ATTA News for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008, September 2009, December 2010 and November 2011, 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 December 2012. 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 or where it can be found. If you wish to preview the list before publication, please let me know by email.

Colin Fong

## **12 Vacancies**

### **OECD Young Professionals Programme 2013**

The OECD Young Professionals Programme 2013 is now open for candidacies. You will find the 17 positions to be filled described here [www.oecd.org/careers/ypp](http://www.oecd.org/careers/ypp) as well as the eligibility criteria. Should you consider your profile corresponds to one or more of these opportunities, we look forward to receiving your application.

## **13 Tax, accounting, economics and law related meetings**

### **Local**

**University of Sydney Law School Tax Law Work-in-Progress Seminar**, University of Sydney (Camperdown), New Law Bldg, Faculty Board Room, 4th Fl, Tuesday, 23 October at 4:30pm. Associate Professor Dale Boccabella, Australian School of Taxation and Business Law (Australian School of Business, UNSW), will present his work in progress, "Is the income tax treatment of discretionary trusts really objectionable? - an initial contribution". Please join for wine, soft drinks, snacks, and an engaging informal discussion. RSVP to Nancy Carrasco ([nancy.carrasco@sydney.edu.au](mailto:nancy.carrasco@sydney.edu.au)) if you plan on coming.

**University of Sydney 2012 Ross Parsons address in Taxation Law: *Rethinking the concept of income in tax law and policy***, David G. Duff, Professor of Law and Associate Dean at the University of British Columbia, Faculty of Law.

Date: 19 November 2012

Time: 6.30-7.30pm lecture followed by a cocktail reception.

Location: Sydney Law School, Building F10, Eastern Avenue, University of Sydney,

Cost: Free, registration essential, Phone: 02 9351 0429,

Email: [law.events@sydney.edu.au](mailto:law.events@sydney.edu.au)

**University of New South Wales School of Taxation and Business Law** invites you to a lunchtime seminar, 'Advisors' consideration of tax compliance and other issues for choice of business form', with Dr Brett Freudenberg, Associate Professor – Taxation, Griffith Business School

Date: Wednesday 7 November 2012

Time: 12.30 – 2pm

Venue: Quad 2063, UNSW

RSVP: Please accept or decline this email and include any dietary requirements, [tbl@unsw.edu.au](mailto:tbl@unsw.edu.au) or alternative email address: [atax@unsw.edu.au](mailto:atax@unsw.edu.au)

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013. The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia. The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers. Further information about the conference (including accommodation options and the programme) will be included in the August ATTA newsletter. In the meantime if you have any questions please contact Peter Vial ([p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz))

**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](mailto: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](mailto: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](mailto: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>

### **Institute for Fiscal Studies Conferences and seminars**

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

**"Recent and Pending Cases at the ECJ in Direct Taxation"** Vienna 29 November - 1 December 2012, Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with support of PwC. Distinguished experts from the countries where the direct tax cases pending at the ECJ are coming from will present these cases, the request for the preliminary ruling and the relevant domestic and European legal background. The number of participants is limited. Invitation and application forms [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw); Direct link: [http://www.wu.ac.at/taxlaw/en/eventsn/20121202recent\\_ecj](http://www.wu.ac.at/taxlaw/en/eventsn/20121202recent_ecj)

### **2012 International Conference of Chinese Tax and Policy *Tax Policy in China: A multilateral dialogue - Modernizing China's Tax Laws for a Diverse Economy***

<http://sydney.edu.au/business/research/journals/jctp/conference>. 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 It will be co-hosted by The University of Sydney Business School, the Journal of Chinese Tax and Policy, the Taxation Law and Policy Research Institute of Monash University, the School of Law of Sun Yat-Sen University, Lingnan (University) College, Sun Yat-Sen University, and the Department of Public Economics Xiamen University. The conference will be held 24-26 November 2012 in Guangzhou, China. For further details, please contact Eva Huang <[eva.huang@sydney.edu.au](mailto:eva.huang@sydney.edu.au)>

**The Practice of Double Tax Treaties in Case Studies** (14 – 19 January, 2013). 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 [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). More information can be provided by Barbara Ender ([b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)).

Doctoral candidates are invited to participate in the “**Doctorate Seminar on European Tax Law**”, February 15 -18, 2013 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). This seminar is part of a doctorate program jointly organized by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala Universitet for European doctoral students in tax law. Please find further information on the seminar and the application form attached and on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

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

For 2012 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

Asia-Pacific Transfer Pricing Summit 2012, 30 - 31 October 2012, Singapore

The Premier Asian Forum for Corporate Transfer Pricing Leaders and their Advisers

Quote FKW52363IBFD to claim your 10% discount. "This event is the first of its kind in the region, there is nothing else like it." S. Smith, Transfer Pricing Solutions (Delegate in 2011). The 23rd Int. Petroleum Tax Conference 31 October - 01 November 2012, Oslo, Norway  
This year's conference programme has been structured to capture the topical issues of international upstream taxation in addition to the domestic review of Norwegian tax issues. Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)  
ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: [itacourses@ibfd.org](mailto:itacourses@ibfd.org)

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

Other useful tax and law related conference websites include the International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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**

(2011) 27(2) *Australian Tax Forum*

The politics of Australian tax reform beyond the national tax forum: Context and challenges

- **Richard Eccleston**

Strengthening the ATO's existing governance framework – Is the proposed tax system advisory board the answer? **Dale Pinto**

Tax reform and 'rough justice': Is it time for simplicity to shine? **Chris Evans & Jason Kerr**

Prescriptions for reform of Australia's superannuation tax concessions - **Kerrie Sadiq**

Taxing savings after Henry - **Miranda Stewart**

Stamp duties, land tax and housing affordability: The case for reform - Rebecca Ong, Ian Winter & Gavin Wood

State taxes: From a problem acknowledged to a problem addressed? **Neil Warren**

The not-for-profit sector and the tax forum - **Ann O'Connell**

Asymmetric treatment of tax losses - John Freebain

Implementing an allowance for corporate equity - **Graeme S Cooper**

Tax reform - A plan for the future (editorial) - **Richard Eccleston & Kerrie Sadiq**

(2011) 27(3) *Australian Tax Forum*

The rise and rise of tax compliance costs for the small business sector in Australia - **Philip**

**Lignier & Chris Evans**

Factors influencing Australian taxation treaty practice 1946–1976 - **C John Taylor**

Mediation as an alternative option in Australia's tax disputes resolution procedures - Melinda Jone & **Andrew J Maples**

Resource rent taxes: The politics of legislation - **Diane Kraal & Senarath Yapa**

A Part IVA that goes the other way? The rule against double taxation - **Chloe Burnett**

The theoretical foundations and continued rationale for source-based taxation in an electronic commerce environment - **Dale Pinto**

(2012) 10 (2) *eJournal of Tax Research* Special Edition: Atax 10th International Tax Administration Conference

[http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Documents/full\\_edition\\_v10n2.pdf](http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Documents/full_edition_v10n2.pdf)

Editorial - **Margaret McKerchar, Michael Walpole and Binh Tran-Nam**

Tax compliance costs for the small business sector in South Africa – establishing a baseline - Sharon Smulders, Madeleine Stiglingh, Riel Franzsen and Lizelle Fletcher

Australian business taxpayer rights to compensation for loss caused by tax official wrongs – a call for legislative clarification - **John Bevacqua**

Findings of tax compliance cost surveys in developing countries - Jacqueline Coolidge

Tax compliance costs for small and medium sized enterprises (SMEs): the case of the UK  
Ann Hansford and John Hasseldine

FACTA and Schedule UTP: Are these unilateral US actions doomed unless accepted by other countries? J. Richard (Dick) Harvey, Jr

Navigating a transition in US tax administration - Kristin Hickman

Behavioural economics and the risks of tax administration - Simon James

Improving tax compliance strategies: can the theory of planned behaviour predict business compliance? Jo'Anne Langham, Neil Paulsen and Charmine E. J. Härtel

Intervening to reduce risk: identifying sanction thresholds among SME tax debtors - Elisabeth Poppelwell, Gail Kelly and Xin Wang

Developing risk management strategies in tax administration: the evolution of the Australian Tax Office's compliance model - **Robert Whait**

Tax return simplification: risk key engagement, a return to risk? **Jason Kerr**  
New dimensions in regulatory compliance – building the bridge to better compliance - Stuart Hamilton

Logan, John A ‘Mission accomplished? - a perspective on Part IVA of the Income Tax Assessment Act 1936’, *Tax Institute 2012 Queensland Corporate Tax Retreat*, Hyatt Regency, Sanctuary Cove, Gold Coast, Thursday 6 September 2012  
[http://www.fedcourt.gov.au/aboutct/judges\\_papers/speeches\\_loganj2.html](http://www.fedcourt.gov.au/aboutct/judges_papers/speeches_loganj2.html)

Marshall, Shelley ‘Hearts, minds and hip pockets: how the resources industry aims to win over ordinary Australians’ *The Conversation* 11 October 2012  
<http://theconversation.edu.au/hearts-minds-and-hip-pockets-how-the-resources-industry-aims-to-win-over-ordinary-australians-10028>

Prince, Jimmy B *Tax for Australians for dummies*, 3<sup>rd</sup> ed, Wiley Publishing Australia Pty Ltd, 2012

Tax Institute *Victorian Seminar and Convention Papers* – August/September 2012

- Tax and insolvency - Vanessa Crosland
- Death and taxes - Michael Flynn
- ATO dealings - Managing the risks - Nicholas Martin

(2012) 47(4) *Taxation in Australia*

- Tax tips: Mortgagee v ATO - John Gaal
- Superannuation: Related party lending and SMSFs - Has the ATO really given a “carte blanche”? - Bryce Figot
- What to look for when your client has an international workforce - Ben Travers and Daniel Hodgson
- Superannuation: Consulting the compass - Sharyn Long
- Senior tax counsel's report: Announced tax changes - Legislate and fix the system - Robert Jeremenko
- Tax cases: Is student accommodation commercial residential premises? - Michael Norbury
- Charities and NFPs: Tax concessions and reform - Yat To Lee
- CEO's report: Learn from the best and brightest in tax - Noel Rowland
- Mid-market focus: GST: Input tax credits for managed funds lowered to 55%! - Arron Dickens
- The good and bad news for in-bound and out-bound investors - John-Henry Eversgerd

*Taxation Today* Issue 53, July 2012

- “Fraud by Tax Agents – What Are the Client’s Options?” – the Rowley & Skinner decision – James Coleman, Tax Barrister – p 3
- “Simplification of Tax for Small Business?” – Reform of Tax Compliance Costs – Mark Davies, WHK – p 11
- “Impact of the Model Intergovernmental Agreement on FATCA Obligations” – an overview – John Peterson and Vivian Cheng, Minter Ellison – p 27
- “ ‘Badges of Tax Avoidance’ – Reform options for the New Zealand GAAR” (Part 2 of 3) – **Julie Cassidy** – p 33

*Taxation Today* Issue 54, August 2012

- “Salary Trade-offs” – comment on outline of proposals to broaden tax rules relating to non-cash benefits – Marilyn Maloney, WHK – p 3
- “Up Close and Personal with the New Lease Incentive Tax” – comment on proposal to tax lease inducement payments retrospectively – Kyle Rainsford, Chapman Tripp – p 13
- “ ‘Badges of Tax Avoidance’ – Reform options for the New Zealand GAAR” (Part 3 of 3) – **Julie Cassidy** – p 28

*Taxation Today* Issue 55, September 2012

“Russell versus the Commissioner of Inland Revenue: Is this the end of the line?” – Discusses JG Russell tax avoidance litigation - James Coleman – p 3

“The obligations of corporate trustees: The Newmarket Trustees case” – Analyses recent Court of Appeal decision - Thomson Reuters – p 10

“The peculiar evil of silencing expression - The relationship between charity and politics in New Zealand” – Hamish McQueen – p 26

Trombitas, Eugen ‘GST: How broad is “supply” – A perspective on Qantas’ (2012) 86 *Australian Law Journal* 675-84

**Vann, Richard** ‘Beneficial ownership: what does history (and maybe policy) tell us’ *Sydney Law School Research Paper* No. 12/66, Legal Scholarship Network: Legal Studies Research Paper Series University of Sydney Law School Vol 7, No 17: Oct 19, 2012. Abstract: [http://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=2144038##](http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2144038##)

## Overseas

[2012] *British Tax Review* No 3

Current Notes

Tax policy-making in the UK - Bill Dodwell 245

Case Notes

Eclipse Film Partners No 35 LLP v HMRC: a different approach to tax avoidance from MCashback? John Vella

Vodafone International Holdings BV v Union of India: Vodafone’s short-lived tax victory in India - Nikhil Mehta

Articles

International tax as international law and the impact of China - **Nolan Cormac Sharkey**

The conclusion and termination of the “first” double taxation treaty - **Sunita Jogarajan**

Cross Border Tax Avoidance: Applying the 2003 OECD Commentary to Pre-2003 Treaties - **Craig Elliffe**

The United Kingdom, an emerging leader in wine taxation? **Paul Kenny**

[2012] *British Tax Review* No 4

Case Notes

Test Claimants in the FII Group Litigation v IRC and Littlewoods Retail Ltd v HMRC: concurrency of remedies and compound interest in recovering overpaid tax - Maximilian Schlote

HMRC v Pendragon plc: purpose, gain and aim, VAT planning and abuse of law - Robert Waterson

Helena Partnerships Ltd v HMRC: a step too far? Mark Bowler Smith

Articles

Constraints on the “partnership” model—what really shapes the relationship between the tax administrator and tax intermediaries in Australasia and the United Kingdom - **Justin Dabner**

The judicial taxation revolution: from a subject and immigrant society to a mature society - the Israeli experience - David Gliksberg

Byrnes, Joshua; Petrie, Dennis, J; Doran, Christopher M; Shakeshaft, Anthony ‘The efficiency of a volumetric alcohol tax in Australia’ (2012) 10 (1) *Applied Health Economics and Health Policy* 37-49

(2012) 60 (2) *Canadian Tax Journal*

Interpreting and Applying Deeming Provisions of the Income Tax Act—Michael N Kandeve and John J Lennard

FATCA and FBAR Reporting by Individuals: Enforcement Considerations from a Canadian Perspective—Andrew Bonham

Policy Forum: The Tax-Free Savings Account—Introduction and Simulations of Potential Revenue Costs—Kevin Milligan

Policy Forum: Tax-Free Savings Accounts—A Cautionary Tale from the UK Experience—Maureen Donnelly and Allister Young

Policy Forum: Expanding the Tax-Free Savings Account—Requisite Companion Reforms—Jonathan Rhys Kesselman

Policy Forum: Why We Should Not Fear Expansion of Tax-Free Savings Accounts—Finn Poschmann

(2012) 60 (3) *Canadian Tax Journal*

Investor taxes and equity pricing: using income trusts in cross-sectional analysis—Kenneth Klassen and Devan Mescall

The 30 percent limitation for pension investment in companies: policy options—Vijay Jog and Jack Mintz

Policy Forum: Editor's Introduction—Financing Higher Education—Kevin Milligan

Policy Forum: Financing higher education—lessons from England—Nicholas Barr

Policy Forum: Is promising aid early a promising approach? Prefunded savings accounts and existing gaps in student financial aid—Marc Frenette and Reuben Ford

Policy Forum: Delivering government grants to students through the RESP System—Distributional Implications—Azim Essaji and Christine Neill

Fogarty, James J 'Optimal alcohol taxes for Australia' (2012) 15 (2) *Forum for Health Economics & Policy* 10-34

**Loo, Ern Chen, & McKerchar, Margaret** 'Understanding tax compliance in Malaysia: the significance of fairness, enforcement, risk personality and taxpayer type' (2012) 16 *Asia-Pacific Journal of Taxation* 90-112

O'Halloran, Kerry & McGregor-Lowndes, Myles 'Charity law, advocacy and the Aid/Watch decision: compatibility of charitable purposes and political objects — the view from Australia' (2011) 13 *The Charity Law & Practice Review* 1-25

**Littlewood, Michael** 'The New Zealand Supreme Court and tax avoidance' (2012) 128 *Law Quarterly Review* 481-85

**Martin, Fiona** 'The income tax exempt charitable structure as a vehicle for holding Australian native title interests: some lessons from New Zealand' in: Marcia Langton and Judy Longbottom (eds), *Community futures, legal architecture: foundations for indigenous peoples in the global mining boom*, Oxford and New York, Routledge, 2012, pp 195-210.

**Stewart, Miranda** 'Tax law and policy for indigenous economic development in Australia', in: Marcia Langton and Judy Longbottom (eds), *Community futures, legal architecture: foundations for indigenous peoples in the global mining boom*, Oxford and New York, Routledge, 2012, pp 163-80

Strelein, Lisa 'Native title agreements, taxation and economic development in Australia,' in: Marcia Langton and Judy Longbottom (eds), *Community futures, legal architecture: foundations for indigenous peoples in the global mining boom*, Oxford and New York, Routledge, 2012, pp 181-94

Tiley, John (ed) *Studies in the history of tax law*, volume 5, Oxford, Hart Publishing, 2012

1. Defining and Taxing Companies 1799 to 1965 - John Avery Jones
2. Public Health Imperatives and Taxation Policy: the Window Tax as an Early Paradigm in English Law - Chantal Stebbings
3. Montesquieu – ‘The Lively President’ and the English Way of Taxation - John Snape
4. Charitable Treatment? – A Short History of Taxation of Charities in Australia - **Ann O’Connell**
5. A Short History of the Charitable Purposes Exemption from Income Tax of 1799 - **Michael Gousmett**
6. Contextualising the Development of the Tax Profession: Some First Thoughts - Jane Frecknall-Hughes
7. The Road to 1944: Antecedents of the PAYE Scheme - John Pearce
8. Restricting Tax Relief on Business Entertaining and Gifts: 1948–1965 - David Stopforth
9. History of the International Taxation of Income from Services - Angharad Miller
10. ERA Seligman: The Surprising Fiscal Sociologist - Ann Mumford
11. Charles Herckenrath’s 100 Per Cent Death Tax Rate - Onno Ydema and Henk Vording
12. The History of Death Duties and Gift Duty in New Zealand - **Michael Littlewood**
13. An Older Tale of Default on Greek Bonds - Malcolm Gammie
14. Avoiding Evasion: An Australian Historical Perspective - **Margaret McKerchar and Cynthia Coleman**
15. Do We Need Article 7 (3)? History and Purpose of the Business Profits Deduction Rule in Tax Treaties - **Richard Vann**
16. The Negotiation and Drafting of the 1967 United Kingdom–Australia Taxation Treaty - **C John Taylor**

#### **15 ATTA members in the media**

**Dirkis, Michael** ‘Monthly tax an untimely burden on firms, critics say’ *The Australian Business* 23 October 2012 pp 21; 31

#### **16 Quotable quotes**

“This decision highlights the difficulties faced by taxpayers when seeking to apply even the most fundamental provisions of the GST Act to what are common and relatively simple transactions.

...

Despite GST being 12 years on in Australia, this is the first case which really tests the foundations of GST, that is, what is a supply and what is consideration. While the ATO has won the battle against Qantas in this particular case, cutting through the complexity of the GST remains an ongoing challenge.”

Source: Jenkins, Deborah ‘Qantas case goes to core of GST law’ *Australian Financial Review* 5 October 2012 p 42 and [http://afr.com/p/opinion/qantas\\_case\\_goes\\_to\\_core\\_of\\_gst\\_sJxdHNCHlt0aNrOAPtjbTN](http://afr.com/p/opinion/qantas_case_goes_to_core_of_gst_sJxdHNCHlt0aNrOAPtjbTN)

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““Given certain conditions, you can set up and do high-quality production almost anywhere,” he said. “That raises the spectre of high-skill, low-wage work.”

In the computer industry, for example, the cost of Indian workers was about 10 per cent of US workers of equivalent quality.

These trends were exacerbated by the rise of "digital Taylorism", with computer algorithms used to reduce the cost of "brainpower".

"You take the knowledge in people's heads and put it into computer routines, just like under Taylorism you took craft workers' knowledge and converted it into repetitive tasks," he said.

Computer operators in The Philippines were now helping to prepare British legal cases, despite assumptions that such work could never be done offshore because of its complexity and the differences between legal systems."

Source: Ross, John 'Degrees mean little in global office of future' *The Australian Higher Education* 10 October 2012 p 31 <http://www.theaustralian.com.au/higher-education/degrees-mean-little-in-global-office-of-future/story-e6frgcjx-1226492304608>

\*\*\*\*\*

"Perhaps most notably, Treasury revised down its resource rent collections – the new mining tax, plus the petroleum resource rent tax – by less than \$2 billion in 2012-13.

I have a bad feeling about that. Commodity prices have had a hissy fit since the budget was brought down. And the usual automatic stabilising role of the Australian dollar hasn't happened yet, meaning that the revenues of the miners, denominated in \$A, have taken something of a bath in recent months. In addition the premiers are continuing to pick off MRRT revenues from the outside, while capex costs (a deduction to the new tax) continue to rise relatively rapidly.

Those factors all point to lower revenues and higher costs for miners than expected at budget time. Add all that together, and my modelling suggests you don't get much by way of MRRT collections this year.

That's no surprise – if China sneezes, the new mining tax was always going to get pneumonia."

Source: Richardson, Chris 'Swan underestimates tax hole' *Australian Financial Review* 23 October 2012 p 59  
[http://afr.com/p/opinion/tax\\_hole\\_is\\_underestimated\\_3vIVMkfpXo5KlJx2Wi8gwO](http://afr.com/p/opinion/tax_hole_is_underestimated_3vIVMkfpXo5KlJx2Wi8gwO)

## **ATTA News November 2012**

<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**

As I have mentioned in previous columns the UK and European tax environments continue to intrigue your ATTA President. Even colleagues in Australasia will have heard distant rumblings of political disquiet about tax minimization and alleged avoidance by prominent global enterprises with operations in the UK. See (amongst other sites) <http://www.theverge.com/2012/11/12/3634520/google-amazon-starbucks-uk-tax-avoidance-inquiry>. I stress that there is no suggestion of any illegal conduct. The story will no doubt continue. My view is that the debate on this highlights a lot of issues, not least is a poor understanding amongst commentators and ordinary folk of the nuances of tax planning, avoidance and worse.

At a more technical level there have been interesting developments at home and ATTA members will have noticed the release in the last week of the draft of reforms to Part IVA if the *ITAA36*. A number of seminars and discussions have sprung up and no doubt ATTA colleagues are getting along to (or speaking at) as many of those as are possible and sensible. The timing, alongside developments on the UK general anti-avoidance rule makes for rich pickings for those of you with the time for some comparative research.

This kind of high profile announcement can sometimes overshadow more fundamental “bread-and-butter” developments such as one in the UK which caught my eye earlier in the year. The UK legislature has decided to codify the law on residence in its Finance Bill 2013 and has published draft legislation and sought responses from the public.

The approach proposed is interesting and involves a three part approach for individuals. It consists of what I would call a definitely-non-resident test; a definitely-resident test and an it-depends test. The first of these sets out indicia that “... would be sufficient in themselves to

make an individual not resident.”<sup>1</sup> The second lists factors “...sufficient in themselves to make an individual resident.”<sup>2</sup> And the third category “... contains other connection factors and day counting rules which will only need to be considered by those whose residence status is not determined...”<sup>3</sup> by the two tests that precede it.

Although there will inevitably be hard cases the approach does suggest a simpler and, in the case of day counting, more arithmetic way of testing for residence. One waits with anticipation to see whether the approach works and what the effect on taxpayers and the behaviour of taxpayers will be.

I will turn now to ATTA matters. No one in the organization will have missed the news that Michael D’Ascenzo AO will be moving from his role as Commissioner of Taxation to other endeavours including for example membership of the Foreign Investment Review Board. As the Government itself has said “Under Mr D’Ascenzo’s guidance, the ATO has increased its standing as a leading tax administrator and modern public service organisation. He has made a significant contribution to the administration of our country’s tax and superannuation systems, regulation and law enforcement and governance internationally.” ATTA members well know the support and inspiration Michael has given our organisation and we have felt encouraged and supported by his attendance at nearly every ATTA Conference I can remember. Michael has always been happy to engage with our association and to offer help and encouragement to us, especially when ATTA members need help with research. As you know, Michael is a life member of ATTA, and was awarded the ATTA Medal in 2008.

I have written to Michael to express the thanks and respect of ATTA for what he has done for us and what he has done for the Australian taxpaying community. I know you all join me in wishing Michael and his wife Robyn all the very best. We hope they will continue to attend ATTA conferences and remain in touch with ATTA in other ways.

At the same time, ATTA members will also join me in welcoming Chris Jordan AO to his new role as Commissioner of Taxation in 2013.

As I have mentioned the ATTA Conference I should also deal with a little associated housekeeping. ATTA has agreed with the conference organisers to sponsor the registration fee for 7 unwaged full time PhD candidates. The 7 will be selected by a panel of the ATTA Executive and applications should be made on the form provided by the conference organisers in the manner advised by the organisers.

I look forward to rejoining you all in the Southern hemisphere (I know, not all readers are in the Southern hemisphere, but most are), in 2013.

Michael Walpole

November 2012

## **2 ATTA Conference 2013**

ATTA’s 25th Annual Conference will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013.

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<sup>1</sup> HM Treasury *Statutory definition of tax residence and reform of ordinary residence: a summary of responses* 21 June 2012, page 9. See download at [http://www.hm-treasury.gov.uk/d/condoc\\_responses\\_srt\\_or\\_summary.pdf](http://www.hm-treasury.gov.uk/d/condoc_responses_srt_or_summary.pdf).

<sup>2</sup> Ibid.

<sup>3</sup> Ibid.



The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia.

### **Registration**

Registration is now open via our website:

<http://www.business.auckland.ac.nz/uoa/home/about/od-our-departments/od-commercial-law/claw-seminars-and-events/australasian-tax-teachers-association-conference>

Please register via this website as soon as possible. **The early bird rate of NZ\$675 incl GST expires on 14 December.** The early bird rate equates to approx AU\$520 including GST.

For those who register after 14 December the fee will be NZ\$725 incl GST.

### **PhD Students discount:**

PhD students can register at a reduced fee of NZ\$450 ie a 1/3 discount on the early bird registration fee. To be eligible for the discounted fee you must be a fulltime PhD student and not earning a salary or wages.

Email [p.kam@auckland.ac.nz](mailto:p.kam@auckland.ac.nz) if you want to take advantage of this offer.

### **PhD Scholarships:**

ATTA is offering a limited number of scholarships to fulltime PhD students (not earning a salary or wages). The Scholarship will cover the reduced registration fee of NZ\$450.

To apply:

email Michael Walpole [m.walpole@unsw.edu.au](mailto:m.walpole@unsw.edu.au); and  
cc Colin Fong [c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

enclosing an application letter (and Confidential Supervisor report to Michael only).

### **Conference papers**

The deadline for submission of abstracts has passed.

Friday 14 December 2012 is the deadline for submission of papers (teaching, research student and main conference papers). Any papers submitted after this date will be ineligible for prizes. Please submit the papers to Pam Kam ([p.kam@auckland.ac.nz](mailto:p.kam@auckland.ac.nz))

Monday 7 January 2013 is the deadline for inclusion of papers in the delegate pack. Any papers submitted after this date will not be included in the delegate pack.

### **Conference programme**

Registration will commence at 830 am on Wednesday 23 January at the conference venue (University of Auckland Business School). On Wednesday afternoon there will be a Teaching Plenary session and a powhiri (Maori welcome) for delegates, which will be followed by a welcome function at the Auckland Museum (10 mins walk from the conference venue). On Thursday evening the conference dinner will be held at Auckland University's Fale Pasifika. Guest speakers include The Hon Richard Francis Edmonds, Judge of the Federal Court of Australia; The Hon Justice Susan Glazebrook, New Zealand Supreme Court judge, and Edwin Vanderbruggen, Partner VDB Loi, a Southeast Asian tax expert and teacher

of international tax law at European and Asian universities. The conference will conclude late afternoon on Friday 25 January with an informal event.

Although the plenary sessions are mostly on Thursday morning, the Wednesday afternoon teaching plenary session, official Maori welcome and evening cocktail event are likely to be three of the conference highlights. We strongly encourage delegates to arrive in Auckland in time to attend these.

### **Accommodation**

We have secured various options for delegates. Please refer to:  
<http://www.business.auckland.ac.nz/uoa/home/about/od-our-departments/od-commercial-law/claw-seminars-and-events/australasian-tax-teachers-association-conference/atta-accommodation>

If you have any questions about the conference please contact Peter Vial on [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz) Peter is away until 2 December and for urgent matters in his absence you can contact Professor Craig Elliffe ([c.elliffe@auckland.ac.nz](mailto:c.elliffe@auckland.ac.nz)) or Audrey Sharp ([am.sharp@auckland.ac.nz](mailto:am.sharp@auckland.ac.nz)). For all administration matters please contact Pam Kam on [p.kam@auckland.ac.nz](mailto:p.kam@auckland.ac.nz).

Peter Vial

### **3 Arrivals, departures and honours**

**Michael D'Ascenzo**, AO will be leaving his position as Commissioner of Taxation at the end of this year and will next year among other endeavours, become a member of the Foreign Investment Review Board. See the Presidential column for more details.

\*\*\*\*\*

**Chris Jordan**, AO was announced as the next Commissioner of Taxation. He was appointed for a seven-year period and will start in the position in January 2013.

Source: 'Appointment of Mr Chris Jordan AO as Commissioner of Taxation', Joint media release The Hon Wayne Swan MP, Deputy Prime Minister and Treasurer with The Hon David Bradbury MP Assistant Treasurer, Minister Assisting for Deregulation, 12 November 2012

<http://ministers.treasury.gov.au/wmsDisplayDocs.aspx?doc=pressreleases/2012/111.htm&pageID=003&min=wms&Year=&DocType=0>

\*\*\*\*\*

The federal government appointed Mrs **Teresa Dyson** as Chair of the Board of Taxation, part-time for a two-year period and will start in January 2013. Mrs Dyson will replace the current Chair of the Board, Mr Chris Jordan AO, who was recently appointed as the Commissioner of Taxation. Mrs Dyson, a member of the Board since 2011, is a partner with Ashurst (formerly Blake Dawson) and has a significant charity and not-for-profit practice and is actively involved in consultation on a wide variety of new legislation.

Source: 'Appointment of Chair to the Board of Taxation', Joint media release the Hon Wayne Swan MP, Deputy Prime Minister and Treasurer with the Hon David Bradbury MP, Assistant Treasurer, Minister Assisting for Deregulation, 27 November 2012  
<http://ministers.treasury.gov.au/wmsDisplayDocs.aspx?doc=pressreleases/2012/116.htm&pageID=003&min=wms&Year=&DocType=0>

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Congratulations to **Brett Bondfield** on his promotion to Senior Lecturer, University of Sydney.

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It might well be a case of a stopped clock being right twice a day, but on the very day **John Passant** had an article in *The Conversation* called 'Giant profits, tiny tax bills: time to close loopholes on corporate tax avoidance', dealing with multinationals like Google et al and the inadequacies and problems with 20th century tax models for 21st century tax arrangements, Assistant Treasurer David Bradbury appointed the head of the revenue Group in Treasury, Rob Heferen, to develop a scoping paper to 'set out the risks to the sustainability of Australia's corporate tax base and look at the potential solutions.'

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#### **4 New Zealand developments**

There have been few tax events in New Zealand in recent weeks. Instead, just a couple of minor changes to note:

- NZ has signed a DTA with Papua New Guinea, taking our total number of DTAs to 38.
- We have also signed the Convention on Mutual Administrative Assistance in Tax Matters, the multilateral convention that facilitates the sharing of tax information between tax authorities.

Also of interest is the recent release of two papers for public consultation: *Reviewing the Royalties Regime for Minerals and Taxation of Specified Mineral Mining*. The first of these – the royalties consultation paper – recommends higher royalty rates for large profitable mining operations, but with application only to new permits and licences granted. The proposed change is that the royalty payment will be either two per cent of the value of the minerals produced or ten per cent of profit, whichever is the higher. The current royalty rate for gold, silver or platinum is either one per cent of the mineral value or two per cent where revenue is in excess of NZ\$1.5 million per year. Under the current rates, annual revenue collected is around NZ\$23 million per annum.

The second consultation paper – the tax paper – suggests greater alignment between the current tax regime for certain minerals and the general tax principles for other forms of investment. This would include some changes to the current potential for mining companies to claim tax deductions for expenditure that would normally be treated as capital (and depreciated). While this treatment would still be permitted, once an operational mine is established, exploration expenditure would be clawed back and depreciated over the life of the mine.

Lisa Marriott

## **5 Inspector-General of Taxation news**

1 Thanks for including an article about the Inspector-General of Taxation's work program announcement in the October ATTA newsletter. I am pleased to inform you that we have recently released terms of reference for two of these reviews.

- Review of the ATO's management of transfer pricing matters: Terms of reference released 25 October 2012, submissions close 23 November 2012. Click [http://www.igt.gov.au/content/work\\_program/TOR\\_transfer\\_pricing.asp](http://www.igt.gov.au/content/work_program/TOR_transfer_pricing.asp) for TP terms.
- Review into aspects of the ATO's use of compliance risk assessment tools: Terms of reference released 31 October 2012, submissions close 30 November 2012. Click [http://www.igt.gov.au/content/work\\_program/TOR-Compliance-Risk-Assessment-Tool.asp](http://www.igt.gov.au/content/work_program/TOR-Compliance-Risk-Assessment-Tool.asp) for Risk terms.

Transfer pricing may be of some interest to your members considering the transfer pricing seminar held by the School of Taxation and Business and Law in June. The Risk Assessment review may also interest your members considering the 'Risky Business' theme of the Atax 10th Tax Administration conference. We would welcome submissions from your members.

Terms for two more reviews will be issued shortly, being the ATO's administration of penalties, and the ATO's compliance approaches to individual taxpayers. I'll notify you when we release terms for those reviews.

Kind regards,

Timothy Yap  
Adviser  
Office of the Inspector-General of Taxation  
Level 19, 50 Bridge Street, Sydney 2000  
Phone: (02) 8239 2110  
Email: [timothy.yap@igt.gov.au](mailto:timothy.yap@igt.gov.au)

2 The Inspector-General of Tax on 20 November announced terms of reference for three concurrent reviews into the ATO's compliance approach to individual taxpayers. The three areas under review relate to:

- Delayed individual income tax refunds;
- Superannuation excess contributions tax; and
- Use of data matching.

For more information, see [www.igt.gov.au](http://www.igt.gov.au)

3 On the 22 November 2012 the Inspector-General of Taxation, Ali Noroozi, released terms of reference for the review into the ATO's administration of penalties. See the the link to the terms for your information ([http://igt.gov.au/content/work\\_program/admin\\_penalties.asp](http://igt.gov.au/content/work_program/admin_penalties.asp)).

## **6 Carter Commission conference**

On September 28 & 29 the Schulich School of Law at Dalhousie University in Halifax, Nova Scotia held an interdisciplinary conference on income taxation entitled: 'The Carter Commission 50 years later: A time for Reflection and Reform'. As a first-time visitor to Canada, I found the conference a marvellous opportunity to hear papers (and a great deal of spirited debate) on a number of tax issues, ranging from tax and human relationships to corporate tax reform, international tax, tax planning and more. It was also a good opportunity

to network with academics from Canadian and US universities, and five Australian academics had also made the lengthy journey to Halifax.

The conference began on Friday with a plenary session on tax reform with keynote speakers Neil Brooks, Ajay Mehrotra and Miranda Stewart delivering compelling papers. The conference then offered a number of parallel sessions (which all looked interesting) before reconvening for the final plenary session on 'Fundamentals' on Saturday afternoon, with the keynote speakers being Neil Buchanan, David Duff, Rick Krever and Shirley Tillotson. There was general admiration for Kathrin Bain, who bravely continued to deliver her paper in the Tax Expenditures session despite an accident with the lectern, necessitating some on-the-spot medical treatment. A final very enjoyable get-together was hosted by the Dean of Law, Kim Brooks, at her home on the Saturday night after the conference – a great way to round off a well organised and thought-provoking conference.

Michelle Markham

## **7 Call for papers**

The *Journal of Australian Taxation* is a fully refereed journal, which was ranked B in the 2010 ERA journal ranking list and is included as a recognised journal in the ERA 2012 journal list. Under new editorship since 2011, the JAT publishes articles on all aspects of taxation, covering a variety of methodologies (including economics, empirical studies and policy discussion as well as legal doctrinal analysis) and not restricted by jurisdiction. Reflecting the JAT's genuinely international scope, the JAT has taken on a reconstituted editorial board comprising of academics from North America, Europe and Africa, as well as Australia and New Zealand.

The editors are now calling for papers for Volume 15, Issue 1, expected to be published in mid-2013. All papers of interest to a tax specialist audience are welcome, without restriction as to jurisdiction or methodology. Recommended word length is between 8,000 and 12,000 words, although longer and shorter papers will be considered in appropriate circumstances. Please contact the editors (details below) in respect of any queries.

Papers should be emailed in Microsoft Word format to Keith Kendall (k.kendall@latrobe.edu.au) and John McLaren (john.mclaren@canberra.edu.au).

## **8 The 4th Queensland Tax Researchers' Symposium Advance Notice**

The Queensland University of Technology Business School will host the fourth Queensland Tax Researchers Symposium on Friday, 28 June 2013. 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 various Queensland universities with Griffith University and James Cook University also sponsoring the event. This symposium builds on the success of this annual symposium which has been held since 2010.

The 2013 Symposium will be held at the Gardens Point Campus of QUT in Brisbane. 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. While registration is free, numbers are limited and attendees will need to register by Friday 3 May 2013.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 12 April 2013 (500 words). Authors will be notified of their acceptance by 26 April 2013. 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:

Professor Kerrie Sadiq  
School of Accountancy, QUT  
Email: Kerrie.sadiq@qut.edu.au  
Ph: 07 3138 4236

Supporting Sponsors:

Taxation Institute; Thomson Reuters; CCH Australia; Griffith University; James Cook University

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

In the ATTA News for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008, September 2009, December 2010 and November 2011, 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 December 2012. 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 or where it can be found. If you wish to preview the list before publication, please let me know by email.

Colin Fong

### **10 Vacancies**

#### **OECD Young Professionals Programme 2013**

The OECD Young Professionals Programme 2013 is now open for candidacies. You will find the 17 positions to be filled described here [www.oecd.org/careers/ypp](http://www.oecd.org/careers/ypp) as well as the eligibility criteria. Should you consider your profile corresponds to one or more of these opportunities, we look forward to receiving your application.

## 11 Tax, accounting, economics and law related meetings

### Local

Feeling lucky? A reminder that you are invited to our final Sydney Law School Tax Law Work-in-Progress Seminar of the year on Tuesday 4 December at 4:30pm. John Balazs will discuss developments in **Gambling and Taxation**. Please join for wine, soft drinks, snacks, and a fun and informative discussion. I hope to see you there (kindly RSVP to Nancy Carrasco [nancy.carrasco@sydney.edu.au](mailto:nancy.carrasco@sydney.edu.au) if you plan on coming).

What: John Balazs – Gambling and Taxation

When: 4 December, 4:30pm

Where: University of Sydney (Camperdown), New Law Bldg, Rm 419 (4th Fl. Meeting Room)

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013. The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia. The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers. Further information about the conference (including accommodation options and the programme) will be included in the August ATTA newsletter. In the meantime if you have any questions please contact Peter Vial ([p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz))

**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](mailto: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](mailto: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](mailto: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>

**Institute for Fiscal Studies Conferences and seminars**

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

**"Recent and Pending Cases at the ECJ in Direct Taxation"** Vienna 29 November - 1 December 2012, Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with support of PwC. Distinguished experts from the countries where the direct tax cases pending at the ECJ are coming from will present these cases, the request for the preliminary ruling and the relevant domestic and European legal background. The number of participants is limited. Invitation and application forms [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw); Direct link: [http://www.wu.ac.at/taxlaw/en/eventsn/20121202recent\\_ecj](http://www.wu.ac.at/taxlaw/en/eventsn/20121202recent_ecj)

Seminar on **Current developments in European and International Tax Law**, Institute for Austrian and International Tax Law with PwC. Monday, 10 December 2012 from 16.30 until 19.30, Lecture Room of the Institute for Austrian and International Tax Law of the WU Wien, 1090 Wien, Althanstraße 39-45, Area (Stiege) 5, 4th Floor. The discussants will be:  
Prof. Dr. Heike Jochum (University of Osnabrück) “The Impact of the White Paper for Adequate, Safe and Sustainable Pensions on Treaty Police in Europe”  
Prof. Dr. Guglielmo Maisto (University of Piacenza) “Capital gain taxes on shares and the participation exemption in Europe”  
The seminar is free of charge. Please contact [elisabeth.rossek@wu.ac.at](mailto:elisabeth.rossek@wu.ac.at) or [maria-christina.sorko@pwc.com](mailto:maria-christina.sorko@pwc.com) if you plan on attending.

**The Practice of Double Tax Treaties in Case Studies** (14 – 19 January, 2013). 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 [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). More information can be provided by Barbara Ender ([b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)).

Doctoral candidates are invited to participate in the “**Doctorate Seminar on European Tax Law**”, February 15 -18, 2013 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). This seminar is part of a doctorate program jointly organized by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala Universitet for European doctoral students in tax law. Please find further information on the seminar and the application form attached and on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

Institute for Austrian and International Tax Law Vienna and the WU Global Tax Policy Center together with the Research Council of Norway are organizing together a conference entitled **Trends and players in tax policy**. The conference will be held in the beautiful city of Rust (Burgenland, Austria) from July 4 to 6, 2013. We are happy and proud that this conference is organized in the framework of the research project on Sustainable tax governance for developing countries through global fiscal transparency, carried out under the auspices of the Norwegian Research Council. Please read more on the scope of the conference in the letter and questionnaire which are attached and available for download on our website <http://www.wu.ac.at/taxlaw/en/eventsn/trendsandplayers>

If you are interested to take an active role in this conference and to prepare the National Report for your country, we would kindly ask you to apply by email to [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at) . Your CV and publication list (or link to your academic website) and a few words on your special affinity to the topic (like, e.g., having published extensively, having worked in this area, being part of a related group or organisation) would be appreciated and helpful.

**Deadline for your application will be December 1, 2012**

The selection of the National Reporters will be done by the conference board subsequently, and the national reporters will be informed by email.

**Deadline for submission of the National Report will be April 30, 2013**

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

For 2012 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

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)  
ITA Courses Tel.: +31-20-554 0160; Fax: +31-20-620 9397; Email: [itacourses@ibfd.org](mailto:itacourses@ibfd.org)

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

#### **International Tax Planning Association Forthcoming meetings**

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

Other useful tax and law related conference websites include the

International Bar Association:

[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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**

##### **2012**

**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**

(2012) 41 (4) *Australian Tax Review*

Editorial - Renewed community interest in tax: What will it lead to?  
Dispelling the urban myth around s 95A(2) – Alex Evans  
Constraining the recovery powers of the Commissioner: Judicial considerations in granting a stay – **Rodney Fisher**  
“Plutarch’s Paradox” – or the case of the interminable trust – **Robin Woellner**

**D'Ascenzo, Michael** ‘Promoting tax excellence - an essential ingredient for a prosperous community, speech at the Curtin University Taxation Seminar, 30 October 2012  
<http://www.ato.gov.au/corporate/content.aspx?doc=/content/00337832.htm>

**D'Ascenzo, Michael** ‘The importance of taxing properly’, speech to the Law Council of Australia Taxation Workshop, 26-28 October 2012  
<http://www.ato.gov.au/corporate/content.aspx?doc=/content/00337702.htm>

Forsyth, Stuart ‘Our regulation of SMSFs and how super reform measures may impact you and your clients’, keynote address to the ICAA National SMSF Conference 2012 Finding Solutions, 20 September, Hilton Hotel Sydney  
<http://www.ato.gov.au/corporate/content.aspx?doc=/content/00333133.htm>

(2012) 14 (1) *Journal of Australian Taxation*

Chris Atkinson, “General anti-avoidance rules: exploring the balance between the taxpayer’s need for certainty and the government’s need to prevent tax avoidance”

**Andrew Maples**, “Online sales and auction sites, isolated transactions and the Income Tax Act 2007 (NZ)”

Jonathan Barrett, “Democratic discourse, taxation and hypothecation”

**Passant, John** 'Labor's tax trickery masks deeper moral conflict' *The Canberra Times* 18 October <http://www.canberratimes.com.au/opinion/labors-tax-trickery-masks-deeper-moral-conflict-20121029-28dnl.html>

## Overseas

Google ranks law reviews (*Witnesseth*, November 17, 2012)  
<http://witnesseth.typepad.com/blog/2012/11/google-ranks-law-reviews.html>

**Sridaran, Maheswaran** *Are capital gains equitably taxed in Australia?* Saarbrücken, Germany, LAP Lambert Academic Publishing, 2012. The ISBN of the book is 978-3-659-19548-8, and the price of the book at Australian bookshops is \$216.

Lang, Michael; Pistone, Pasquale; Schuch, Josef & Staringer, Claus *Horizontal tax coordination*, Amsterdam, IBFD, 2012, ISBN-Nr. 978-90-8722-155-3. The authors took a closer look at ECJ case law and how it may be compared to other jurisdictions where federal fiscal structures exist, such as the United States, Switzerland, Belgium, Spain, Austria, Russia, Mexico, Brazil, India and Australia. The judgments of the various courts were contrasted with each other in order to learn more about the impact on harmonization in the field of tax law. From these findings conclusions for the purpose of EU tax policy were drawn. Please find the order form on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

2012 Klaus Vogel Lecture was dedicated to the topic "The Relevance of Srt. 7 OECD MC for the definition of PE". Prof. Ekkehart Reimer (Chair of Public Law, European and International Tax Law, Heidelberg University) has given a brilliant Lecture which was commented by Dr. Arne Schnitger (Partner PwC). If you wish to see/hear the Lecture, please see the following details: Duration: 1h 20 min. Fee: EUR 60, no VAT included

Terms and conditions: In order to be able to download the video, you will need to use a personal computer and quicktime player. Upon your payment of the fee, you have the non-exclusive, non-transferable, non-sublicensable, limited right to download and view the video for non-commercial, private use. You may not upload the video to other websites or sell, rent, lease, distribute, broadcast, sublicense or otherwise assign any right to the video to any third party. Except for the rights explicitly granted here, all right, title and interest are reserved and retained by the Vienna LL.M. Program. You do not acquire any ownership rights as a result of downloading the video. The Vienna LL.M. Program assumes no responsibility or liability for the contents of the lectures.

Please send your order to [b.ender\(at\)wt-akademie.at](mailto:b.ender(at)wt-akademie.at)

Payment: Either by bank transfer or online by credit card. All transfer fees shall be borne by the purchaser. When making the transfer, the full name of the customer must be given as a reference. Once we have received your payment, we will send you the link and password.

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Account holder: LL.M. Studium Internationales Steuerrecht

Account no.: 03637735

Bank code: 20111

BIC: GIBAATWW

IBAN: AT232011100003637735

This is the direct link to the order details:

<http://www.international-tax-law.at/invitations/klaus-vogel-lecture-2012-download/>

*World Tax Journal* Number 3 - 2012

Editorial - Frans Vanistendael

A Common Corporate Tax Base for Europe: An Impact Assessment of the Draft Council Directive on a CC(C)TB - Christoph Spengel, Martina Ortmann-Babel, Benedikt Zinn and Sebastian Matenaer

The Definition and Ownership of Intangibles: Inside the Box? Outside the Box? What is the Box? Scott Wilkie

Inheritance Tax and Valuation - Markus Diller and Andreas Löffler

The Effects of Value Added Tax (VAT) on the Rate of Government Growth: An OECD Panel Study - Ali Riza Özdemir

Tax Administration versus Taxpayer – A New Deal? María Teresa Soler Roch

### **13 Quotable quotes**

“Never before in its history has our taxation system levied penalties not fitting the crime. So severe have the penalties been under the 2007 superannuation contributions caps legislation, superannuation and taxation specialists are dismayed by the inertia to remedy its harsh consequences.

Assessments as high as \$70,000 are still being levied on taxpayers making as little as a \$100 error when using the \$450,000 three-year bring-forward non-concessional contribution and breaching the concessional cap in the same or previous tax year. Many of these breaches have been unintentional and the Australian Taxation Office has only limited discretion to reduce the penalty. Practitioners also note that the ATO has not been consistent in its discretion, nor has it been approachable or friendly, leaving many taxpayers in distress for up to six months while they wait for answers.”

Source: Dixon, Daryl ‘Small errors reap harsh penalties’ *Weekend Australian* 3-4 November 2012 p 31 <http://www.theaustralian.com.au/business/wealth/small-errors-reap-harsh-penalties/story-e6frgac6-1226509482297>

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“But that proportion falls sharply until you get to the highest quintile, whose cash benefits add just 2 per cent to their private income. Mental note for all lefties: means-testing makes the cash benefits system highly progressive.

By contrast, most benefits in kind are provided on a universal basis - that is, without means-testing. That's true of healthcare and education spending. So you wouldn't expect their distribution to be particularly progressive.

You wouldn't expect it, but for some reason it is. The in-kind benefits received by the lowest quintile are equivalent to 53 per cent of private income. But that proportion falls sharply to reach just 12 per cent of the highest quintile's private income.

All told, the whole tax and benefits system adds an average of \$241 a week to the incomes of the bottom 20 per cent of households but subtracts an average of \$484 a week from the incomes of the top 20 per cent. That's quite a redistribution.”

Source: Gittins, Ross ‘Taxes pour in, wealth equality sprinkles out’, *Sydney Morning Herald* Weekend Business 27-28 October 2012 pp 10-11 <http://www.smh.com.au/business/taxes-pour-in-wealth-equality-sprinkles-out-20121026-28azv.html>

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“The politicians use the budget to take money from us with one hand, then give it back with the other.

They have one set of public servants to take our money from us and another to give it back. What's the point of all this "churning"? Wouldn't it be a lot simpler and cheaper to have lower taxes and lower spending?”

Source: Gittins, Ross ‘Be a happy taxpayer - the system benefits you’ *Sydney Morning Herald* 24 October 2012 p 11 <http://www.smh.com.au/opinion/politics/be-a-happy-taxpayer--the-system-benefits-you-20121023-283co.html>

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“The bottlenecks that exist for courses like law, physiotherapy and commerce are created by excessive demand, ironically from large numbers of students who, if pressed, would admit they do not really want to do the degree or work in the area for which it will train them.”

Source: Sherry, Cathy ‘The law of success: love what you do’ *Sydney Morning Herald* 24 October 2012 p 11 <http://www.smh.com.au/opinion/society-and-culture/the-law-of-success-love-what-you-do-20121023-283cq.html>

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“Neither the feds, the states nor business emerge from the GST debate looking particularly flash. All are telling their fair share of porkies as they pursue their own agendas. That's hardly surprising, but does not bode well for sorting out the states' revenue woes.”

Source: Yeates, Clancy ‘Feds, states, business all guilty of GST porkies’ *Sydney Morning Herald* Business Day 19 November 2012 p 5 <http://www.smh.com.au/business/feds-states-business-all-guilty-of-gst-porkies-20121118-29k6u.html>

## **ATTA News December 2012**

<http://www.asb.unsw.edu.au/attanews>

Editor: Colin Fong, Faculty of Law, University of New South Wales, Sydney  
[c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

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

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### **1 Presidential column**

What a year 2012 has been, not only for me as your ATTA President having spent 6 months overseas, but for all of us in tax. I have predicted to colleagues that the events in Europe suggest to me that there is a tax ethics tsunami coming to Australasia and we as tax teachers will find ourselves in the thick of it. It has been astonishing to hear UK tax practitioners bravely defending their tax avoidance advice to clients before a UK Parliamentary Public Accounts Committee. How does a practitioner respond to a comment/question such as that from the Chair of the Committee who was referring to sign-off on a tax scheme by a QC: "... it seems completely, utterly and totally unacceptable that you just get a lawyer to sign this off, and that gives you the protection to run a business that makes money for you out of this, when this is, I repeat, purely about using tax law to get a tax advantage that Parliament never intended."<sup>1</sup>

In such a heated environment it was perhaps unsurprising to read that coffee shop chain Starbucks had announced that it would voluntarily pay £10m a year in UK Corporations Tax over the next 2 years – despite having no liability to do so (see <http://www.bbc.co.uk/news/business-20624857>). The latter announcement raised a number of queries at a practical level – “How do you pay tax that you don’t legally owe?” “How do you account for such a payment?”; and at a philosophical level – “Should the force of public opinion be able to compel a company to pay amounts in tax that are not due in law (whatever the perceived moral position)?”

The tax avoidance landscape in France (from where this is written) is no less strange. This week we have seen reports that the actor (are there any French films he is not in?) Gerard Depardieu announced he would move to a border town (Nechin) in Belgium in order to avoid the income tax rate (75%) faced by the super wealthy in France. Then yesterday (at time of writing) it was reported that having been criticised for this by the French Prime Minister,

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<sup>1</sup> See the uncorrected transcript of evidence at <http://www.publications.parliament.uk/pa/cm201213/cmselect/cmpublic/uc788-i/uc78801.htm>

Jean-Marc Ayrault, Depardieu said he would hand back his French passport. (See <http://www.bbc.co.uk/news/world-europe-20750593>).

The BBC reports: that Mr Depardieu "...accused the government of Socialist President Francois Hollande of driving France's most talented figures out of the country. 'I am leaving because you consider that success, creation, talent, anything different, must be punished,' he said".

It seems that in Mr. Depardieu's view the "tall poppy" syndrome may not be uniquely antipodean.

Thus we end a year of argument on tax in Europe still arguing, and I suspect face a new year of the same in our own region.

Turning much nearer to home and to matters of concern more to the ATTA family it is my pleasure in this President's letter to make a number of announcements.

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

The first is that I am pleased to share with ATTA members that a selection committee met to consider the applications for the IFA Graham Hill Research Prize named in memory of the late Graham Hill our former Patron. Under the Prize the Australian IFA branch pays for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress. The recipient will attend the annual IFA Congress in Copenhagen 25-30 August 2013. The payment includes an advance purchase economy airfare and per diem to cover a (budget) hotel for six nights and other incidental expenses. The winner will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA as a poster session participant.

The winner this year is Celeste Black of Sydney University. Her thesis title is "Carbon Pricing and Taxation: An international comparison".

Our congratulations to Celeste and my thanks to fellow selection panel members Dale Pinto and Lisa Marriott as well as to IFA for their respective contributions. Thanks are also extended to all the applicants for the prize – you constituted a field of gratifyingly high quality.

### **ATTA Medal 2012**

It is also a pleasure to announce the recipient of the ATTA Medal. I am pleased to say that the ATTA Executive has approved the award of the ATTA Medal in 2012 to Professor Dale Pinto in recognition of his service to ATTA and his contribution to tax teaching and research in Australia.

We would like to present this medal at the ATTA Conference in Auckland 2013 if it is possible. If not, alternative arrangements will be made.

With that happy news I wish all readers of ATTA News, and all my colleagues a peaceful end of year holiday and a promising New Year.

Michael Walpole

December 2012

## **2 ATTA Conference 2013**

ATTA's 25th Annual Conference will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013.

The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia.

### **Registration**

Registration is still open via our website:

<http://www.business.auckland.ac.nz/uoa/home/about/od-our-departments/od-commercial-law/claw-seminars-and-events/australasian-tax-teachers-association-conference>

Please register via this website as soon as possible. The registration fee is now NZ\$725 incl GST.

### **PhD Students discount:**

PhD students can register at a reduced fee of NZ\$450. To be eligible for the discounted fee you must be a fulltime PhD student and not earning a salary or wages. Please email [p.kam@auckland.ac.nz](mailto:p.kam@auckland.ac.nz) if you want to take advantage of this offer.

### **PhD Scholarships:**

ATTA is offering a limited number of scholarships to fulltime PhD students (not earning a salary or wages). The Scholarship will cover the reduced registration fee of NZ\$450.

To apply please urgently:

email Michael Walpole [m.walpole@unsw.edu.au](mailto:m.walpole@unsw.edu.au); and  
cc Colin Fong [c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)

enclosing an application letter (and Confidential Supervisor report to Michael only).

### **Conference papers**

The deadline for submission of abstracts has passed.

If you have not done so already please submit your paper to Pam Kam ([p.kam@auckland.ac.nz](mailto:p.kam@auckland.ac.nz))

Monday 7 January 2013 is the deadline for inclusion of papers in the delegate pack. Any papers submitted after this date will not be included in the delegate pack.

### **Conference programme**

Registration will commence at 830 am on Wednesday 23 January at the conference venue (University of Auckland Business School). On Wednesday afternoon there will be a Teaching Plenary session and a powhiri (Maori welcome) for delegates, which will be followed by a welcome function at the Auckland Museum (10 mins walk from the conference venue). On Thursday evening the conference dinner will be held at Auckland University's Fale Pasifika. Guest speakers include The Hon Richard Francis Edmonds, Judge of the Federal Court of Australia; The Hon Justice Susan Glazebrook, New Zealand Supreme Court judge, and Edwin Vanderbruggen, Partner VDB Loi, a Southeast Asian tax expert and teacher

of international tax law at European and Asian universities. The conference will conclude late afternoon on Friday 25 January with an informal event.

Although the plenary sessions are mostly on Thursday morning, the Wednesday afternoon teaching plenary session, official Maori welcome and evening cocktail event are likely to be three of the conference highlights. We strongly encourage delegates to arrive in Auckland in time to attend these.

### **Accommodation**

We have secured various options for delegates. Please refer to:  
<http://www.business.auckland.ac.nz/uoa/home/about/od-our-departments/od-commercial-law/claw-seminars-and-events/australasian-tax-teachers-association-conference/atta-accommodation>

If you have any questions about the conference please contact Peter Vial on [p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz) or Pam Kam on [p.kam@auckland.ac.nz](mailto:p.kam@auckland.ac.nz)

Peter Vial

### **3 Arrivals, departures and honours**

**Peter Vial** resigned from the University of Auckland with effect from 31 January 2013 to take up a position as GM tax with NZICA (a lobbying and tax education role). Peter will be staying on with the University in an adjunct capacity and is fully committed to the ATTA conference.

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Professor **Lee Burns** has retired early from the University of Sydney and will continue to do some work for the International Monetary Fund.

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### **4 New Zealand developments**

A Supplementary Order Paper (SOP) to the Taxation (Livestock Valuation, Assets Expenditure, and Remedial Matters) Bill was released on 11th December. The SOP follows from the officials' issues paper: Recognising salary trade-offs as income, which was released in April 2012. This SOP details three main topics: the changes to the tax treatment of employer-provided car parks where these are provided on the employer's premises; lease inducement payments and lease surrender payments; and receipt of non-cash benefits and social welfare assistance.

At the current time there is a distinction (for FBT) between whether the car park is provided on-premises or off-premises. Car parks (and other benefits) provided on the employer's premises are currently exempt from FBT. The changes will remove this exemption. However, the changes to the tax treatment of employer-provided car parks will primarily impact on those located in the central business districts of Auckland and Wellington. Parking spaces



provided outside of the defined areas would be included only to the extent that the cost of the parking space to the employer was greater than \$210 per month, or where the employee had opted to forego employment income in return for the parking space. As signalled earlier in the year, lease inducement payments will be treated as taxable income for the recipient and lease surrender payments will be tax deductible expenditure for the payer. This will take effect from 1st April 2013.

The third area covered in the SOP is where explicit salary trade-offs have been made for non-cash benefits. This will result in the inclusion of benefits such as vehicles, vouchers (e.g. petrol vouchers), or parking spaces in the definition of income for the purposes of calculating welfare entitlements.

Lisa Marriott

## **5 ATTA members in the media**

### **Sangkuhl, Elfriede**

‘Christmas shoppers urged to boycott corporate tax dodgers’

[http://www.uws.edu.au/newscentre/news\\_centre/feature\\_story/christmas\\_shoppers\\_urged\\_to\\_boycott\\_corporate\\_tax\\_dodgers](http://www.uws.edu.au/newscentre/news_centre/feature_story/christmas_shoppers_urged_to_boycott_corporate_tax_dodgers)

## **6 Call for papers**

The editorial board of the *World Journal of VAT/GST Law* (WJOVL) cordially invites you to submit academic papers for publication in the second or third issue of 2013. The board welcomes the submission of academic articles focusing on VAT/GST related issues that are of relevance to the international community. The journal publishes both articles that critically analyse features of existing VAT/GST systems and tax policy articles. The WJOVL is a peer-reviewed journal and publication is subject to favourable peer-review reports. For further details, please consult the website (<http://www.hartjournals.co.uk/wjvol/index.html>) or the general editor ([joachim.englisch@uni-muenster.de](mailto:joachim.englisch@uni-muenster.de)). The deadlines for submission of articles are end of April 2013 (for Issue 2/13) and end of August 2013 (for Issue 3/13).

## **7 The 4th Queensland Tax Researchers’ Symposium Advance Notice**

The Queensland University of Technology Business School will host the fourth Queensland Tax Researchers Symposium on Friday, 28 June 2013. 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 various Queensland universities with Griffith University and James Cook University also sponsoring the event. This symposium builds on the success of this annual symposium which has been held since 2010.

The 2013 Symposium will be held at the Gardens Point Campus of QUT in Brisbane. 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. While registration is free, numbers are limited and attendees will need to register by Friday 3 May 2013.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 12 April 2013 (500 words). Authors will be notified of their acceptance by 26 April 2013. 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:

Professor Kerrie Sadiq  
School of Accountancy, QUT  
Email: Kerrie.sadiq@qut.edu.au  
Ph: 07 3138 4236

Supporting Sponsors:  
Taxation Institute; Thomson Reuters; CCH Australia; Griffith University; James Cook University

## **8 Australian and New Zealand tax and related doctoral theses**

### **Introduction**

The following list attempts to list many of the Australian and New Zealand tax and related doctoral theses completed in the past forty years and to record those in progress, together with the institution and supervisor/s. I hope to update this on an annual basis. If the thesis has been published or made available electronically, this is indicated. I acknowledge many people who have supplied information for this list. Please let me know of any errors.

\* indicates SJD

### **Completed ones**

Author, Title, Institution, Supervisor/s, Completion, Publication or availability

Abdellatif, Mahmoud *The appropriate tax treatment of intellectual property rights in developing countries*, University of New South Wales, School of Taxation and Business Law, Prof John Taylor and A/Prof Binh Tran-Nam, 2011  
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### **PhDs and SJDs in progress**

Author, Title, Institution, Supervisor, Expected completion date (optional)

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, 2012

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, Prof Rosemary Lyster & Celeste Black, 2015

Bain, Kathrin *The taxation of cross-border profits in ASEAN: a re-conceptualisation*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Robert Deutsch and Dr Nolan Sharkey

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

Black, Celeste *Carbon pricing and taxation: an international comparison*, Macquarie University Faculty of Business and Economics, A/Prof Hope Ashiabor, 2016

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Brown, Cath *The impact of taxation law on priorities in insolvency law*, Queensland University of Technology, A/Prof Colin Anderson and Mark Thomas\*

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

Chak, Clement *A comprehensive anti tax haven legislation for Australia and New Zealand: international comparative studies and reform*, University of Canterbury, Prof Adrian Sawyer

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

Crawford, Bridget *Gender and taxation: Lessons from United States income, estate, and gift tax laws*, Griffith University, Professor Bill MacNeil and A/Prof Brett Freudenberg

Datt, Kalmes *The regulation of directors in relation to tax: Is this legislative overkill?* University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Michael Walpole (Atax) and A/Prof Mark Burton (University of Melbourne)

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, 2015

Faridy, Nahida *Effective fiscal policy reform in developing countries: a case of value added tax (VAT) in Bangladesh*, Griffith University, Dr Richard Copp and A/Prof Brett Freudenberg

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,

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, Australian School of Business, School of Taxation and Business Law, 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 A/Prof 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, Profs Rick Krever and Kerrie Sadiq (Queensland University of Technology)

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, Australian School of Business, School of Taxation and Business Law, 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, Australian School of Business, School of Taxation and Business Law, Prof Michael Walpole and and A/Prof Mark Burton (University of Melbourne)

Hodgson, Helen *A proposal for a family tax transfer system*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, 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

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, 2017

Joseph, Sally-Ann *A sustainable corporate tax base: is ecological wealth a viable alternative to financial wealth?* University of New South Wales, Australian School of Business, School of Taxation and Business Law, 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, Prof Ron McCallum & John Willis (LaTrobe University), 2013

Kerr, Jason *Improving taxpayer morale by simplified filing*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, 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, Australian School of Business, School of Taxation and Business Law, 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)

Leighton-Daly, Mathew *The effect of criminal law on tax compliance*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Michael Walpole and Professor Robin Woellner

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, Australian School of Business, School of Taxation and Business Law, Prof Neil Warren and Prof Margaret McKerchar

Martin, Fiona *Taxation of indigenous charities*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, 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), 2014

Mercuri, Enrico *Tax havens and the challenge to sovereignty*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Robert Deutsch and Prof John Taylor

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, Australian School of Business, School of Taxation and Business Law, A/Prof Binh Tran-Nam and Dr Nolan Sharkey

Passant, John *Marxism and tax reform*, Australian National University, Dr Rick Kuhn, School of Politics and International Relations, College of Arts and School Sciences, Australian National University, Prof Margaret Thornton, College of Law, Australian National University and Dr John McLaren, School of Law, University of Canberra

Peacock, Christine *Real property and the GST*, University of Melbourne Law School, Miranda Stewart and Mark Burton

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, Australian School of Business, School of Taxation and Business Law, 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, Australian School of Business, School of Taxation and Business Law, Prof Michael Walpole and Gordon Mackenzie

Rowntree, Bruce *The effective use of tax havens by Australian residents*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, 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, 2019

Scott, Jeffrey *Taxation of life insurance and superannuation*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Gordon Mackenzie and Dr Hazel Bateman

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

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, 2016

Warner, Helen *Australia's binding public rulings system for income tax and GST matters*, University of Sydney Faculty of Law, Prof Michael Dirkis, 2020

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, Australian School of Business, School of Taxation and Business Law, Prof Chris Evans and A/Prof Binh Tran-Nam

Wu, Hao *Developing an aggregate for measuring tax system complexity*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, 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, Australian School of Business, School of Taxation and Business Law, A/Prof Binh Tran-Nam and Prof Chris Evans

Zhang, Xiao (David) *Tax systems and the fourth wave: explorations of the internet 'tax leak'*, University of Canterbury, Prof Adrian Sawyer and Dr Rob Vosslamber

#### **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/tpri/hdr-tpri.html](http://www.buseco.monash.edu.au/blt/tlpri/hdr-tpri.html)

University of Melbourne Law School Annual research reports

<http://www.law.unimelb.edu.au/research>

University of New South Wales Faculty of Law

<http://www.law.unsw.edu.au/research/researchstudents.asp>

University of Sydney Faculty of Law

[http://www.law.usyd.edu.au/research/student\\_projects.shtml](http://www.law.usyd.edu.au/research/student_projects.shtml)

Colin Fong

## **9 Ernst Mach Worldwide grants**

Dear Colleagues,

The Institute for Austrian and International Tax Law wants to inform you about the Ernst Mach Worldwide grants which are awarded by the Austrian Exchange Service (OeAD-GmbH/ICM) on behalf of and financed by the BMWF.

The Ernst Mach Worldwide grant enables young graduates (Maximum age: 35 years (born on or after Oct. 1st, 1977).) from all countries (except Austria) to apply for a research period (one to nine months) in Austria, supported by a grant. The grant benefit paid is a monthly rate of Euro 940,- (for graduates). More details can be found in the attached information sheet and on our homepage [www.wu-wien.ac.at/taxlaw](http://www.wu-wien.ac.at/taxlaw). Direct link:  
<http://www.wu.ac.at/taxlaw/research/fellowshipprograms/ernst-mach>

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 2013 as the closing date for applications is 1st of March 2013 (for research periods within the academic year 2013/14)

If you are interested we would need following information:

- your CV
- list of publications
- preferred date\* of beginning and end of your research stay
- second preference for start and end

- topic of your doctoral thesis/research topic

\*) applications are possible for periods within the academic year 2013/14, which means that the earliest possible starting date is October 1, 2013, and the latest ending date is Sept. 31, 2014.

Please also check the attached PDF for more information.

We are looking forward to receiving your applications by email to [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at)

Kind regards

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

## **10 Tax, accounting, economics and law related meetings**

### **Local**

ATTA's **25th Annual Conference** will be held at the University of Auckland Business School from Wednesday 23 to Friday 25 January 2013. The theme of the conference is Tax alchemy: Turning silver into gold. The conference will celebrate 25 years of tax teaching in Australasia. The conference organisers welcome papers on taxation, the teaching of taxation and taxation research. We particularly encourage new academics and postgraduate research students to submit papers. Further information about the conference (including accommodation options and the programme) will be included in the August ATTA newsletter. In the meantime if you have any questions please contact Peter Vial ([p.vial@auckland.ac.nz](mailto:p.vial@auckland.ac.nz))

**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](mailto: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](mailto: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](mailto: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>

**Institute for Fiscal Studies Conferences and seminars**  
<http://www1.ifs.org.uk/conferences/index.shtml>

**The Practice of Double Tax Treaties in Case Studies** (14 – 19 January, 2013). 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

[www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). More information can be provided by Barbara Ender ([b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)).

Doctoral candidates are invited to participate in the “**Doctorate Seminar on European Tax Law**”, February 15 -18, 2013 and organized by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business). This seminar is part of a doctorate program jointly organized by the Institute for Austrian and International Tax Law at WU, the International Tax Center of the University of Leiden and the Uppsala Universitet for European doctoral students in tax law. Please find further information on the seminar and the application form attached and on our website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

Institute for Austrian and International Tax Law Vienna and the WU Global Tax Policy Center together with the Research Council of Norway are organizing together a conference entitled **Trends and players in tax policy**. The conference will be held in the beautiful city of Rust (Burgenland, Austria) from July 4 to 6, 2013. We are happy and proud that this conference is organized in the framework of the research project on Sustainable tax governance for developing countries through global fiscal transparency, carried out under the auspices of the Norwegian Research Council. Please read more on the scope of the conference in the letter and questionnaire which are attached and available for download on our website <http://www.wu.ac.at/taxlaw/en/eventsn/trendsandplayers>

If you are interested to take an active role in this conference and to prepare the National Report for your country, we would kindly ask you to apply by email to [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at) . Your CV and publication list (or link to your academic website) and a few words on your special affinity to the topic (like, e.g., having published extensively, having worked in this area, being part of a related group or organisation) would be appreciated and helpful.

**Deadline for your application will be December 1, 2012**

The selection of the National Reporters will be done by the conference board subsequently, and the national reporters will be informed by email.

**Deadline for submission of the National Report will be April 30, 2013**

**Seminar and PhD Seminar at Lund University: April 2013**

Lund University in Sweden will host two seminars in late April focusing on VAT/GST issues. The first seminar deals with the VAT/GST treatment of public bodies. The second is a PhD seminar for those focusing on VAT/GST and/or other indirect taxes.

**1. Academic Seminar on the VAT/GST Treatment of Public Bodies:** 29 April 2013, Lund University (Sweden), School of Economics and Management, Department of Business Law.

In Europe, public bodies are excluded from the field of application of the VAT system when engaged in activities as a public body and not in competition with private entrepreneurs. In addition, many public body activities are exempt from VAT. The present treatment has been criticised for being too complex, distortive, and difficult to administer and comply with. In some more recently designed VAT systems, for example Australia and New Zealand, public bodies are included within the scope of their GST systems. However, how these system's treatment of public bodies actually functions in practice as compared to the European method of exclusion has not been thoroughly discussed and understood in the European context.

In this seminar, leading academics from both Europe and Australia/New Zealand will meet, together with representatives of the European Commission, to discuss the VAT/GST treatment of public bodies, with the overall aim of determining what ‘best practice’ would be in the European context. Questions to be discussed include: Is the EU VAT system really as bad as is suggested? If it needs reform, how can it be reformed? Are the ‘full taxation’

treatments adopted in countries like New Zealand and Australia superior? If so, could they simply be copied into European VAT.

If you are interested in attending, please visit <http://www.kongresslund.se/VAT> for further information.

**2. PhD Seminar focusing on VAT**, 30 April 2013 Lund University (Sweden), School of Economics and Management, Department of Business Law

Research in indirect taxes, in particular the VAT/GST, is still not well developed and in the global academic tax community, there is also not much activity on indirect taxes. At the annual IFA Congresses, for example, indirect taxes seldom feature as a main theme and VAT/GST issues are generally dealt with as an adjunct to one of the main topics. The OECD, too, has only recently begun to devote more attention to this topic. We aim at remedy this situation and set up a series of seminars for PhD candidates focusing on VAT/GST. The aim of the Seminar series is for PhD candidates to meet to discuss their research issues among themselves, and with more experienced researchers whose focus is on indirect tax research. We are aiming primarily at legal researchers in VAT. However, we are open to participation from researchers focusing on indirect taxes other than VAT (e.g. in excises or customs duties).

The number of participants will be limited to 15, with approximately 6 students presenting their research. PhD candidates from Australia and New Zealand are welcome to apply. For further information, please visit <http://www.kongresslund.se/VAT>.

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

For 2012 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

Should you have any queries, please contact Arcotia Hatsidimitris, Head of the International Tax Academy by telephone +31-20-554 0180, or by [a.hatsidimitris@ibfd.org](mailto:a.hatsidimitris@ibfd.org)

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

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
25-30 August 2013 **Copenhagen, Denmark**

Subject 1:

Controlled Foreign Corporation Legislation (Preliminary title)

Subject 2:

Exchange of information and the cross-border cooperation between tax authorities

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

Other useful tax and law related conference websites include the International Bar Association:  
[http://www.ibanet.org/Conferences/conferences\\_home.aspx](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](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

Apps, Patricia & Rees, Ray 'Taxation, child care and models of the household', 27 pp, 18 January 2012, [https://espe.conference-services.net/resources/321/2907/pdf/ESPE2012\\_0229\\_paper.pdf](https://espe.conference-services.net/resources/321/2907/pdf/ESPE2012_0229_paper.pdf)

Apps, Patricia & Rees, Ray 'Taxation, income redistribution and models of the household', 25 pp, 8 February 2012, [http://www.cesifo-group.de/portal/page/portal/CFP\\_CONF/CFP\\_CONF\\_2012/Conf-esp12-Konrad/Papers/esp12-Rees.pdf](http://www.cesifo-group.de/portal/page/portal/CFP_CONF/CFP_CONF_2012/Conf-esp12-Konrad/Papers/esp12-Rees.pdf)

(2012) 12 (4) *Australian GST Journal*

Editorial

GST and compulsory acquisitions of land: Can you have an "involuntary supply"? – Christopher Sievers

Eliminating the impossible – Australian GST, residential premises, and the improbable solution – Naomi Kewley

Case note - Qantas: A landmark case or déjà vu?

Book review - The future of indirect taxation: Recent trends in VAT and GST systems around the world by T Ecker, M Lang and I Lejeune

**Deutsch, Robert** and Chikarovski, Kris *Accounting for non-accountants: a question and answer handbook*, Leichhardt, NSW, Federation Press, 2012

(2012) 10 (3) *eJournal of Tax Research*

[http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Documents/full\\_edit ion\\_v10n3.pdf](http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Documents/full_edit ion_v10n3.pdf)

Companies and taxes in the UK: actors, actions, consequences and responses - John Hasseldine, Kevin Holland and Pernill van der Rijt

Australia's carbon policy – a retreat from core principles - **Evgeny Guglyuvatyy**

Land taxation: a New Zealand perspective - Jonathan Barrett and John Veal

Reforming the Western Australian state tax anti-avoidance strategy - **Nicole Wilson-Rogers**

An ordered approach to the tax rules for problem solving in a first Australian income taxation law course can improve student performance - **Dale Boccabella**

Greiner, Nick; Carter, Bruce & Brumby, John *GST distribution review: final report*,

GST Distribution Review, Treasury, 2012, 238 pp

[http://www.gstdistributionreview.gov.au/content/reports/finaloctober2012/downloads/GST\\_fi nal\\_consolidated.pdf](http://www.gstdistributionreview.gov.au/content/reports/finaloctober2012/downloads/GST_fi nal_consolidated.pdf)

**Jogarajan, Sunita** 'A multilateral tax treaty for ASEAN - Lessons for the Andean, Caribbean, Nordic and South Asian nations', Legal Scholarship Network: *Legal Studies Research Paper Series University of Melbourne Law School* Vol. 14, No. 9: Oct 30, 2012; *Asian Journal of Comparative Law*, Volume 6, 2011; U of Melbourne Legal Studies Research Paper No. 608

(2012) 7 (1) *Journal of the Australasian Tax Teachers Association*

Foreword

Charities' tax privileges in New Zealand: A critical analysis - Jonathan Barrett and John Veal  
Australia's proposed unrelated commercial activities tax: lessons from the U.S. UBIT -

**Micah Burch**

New Zealand's recently negotiated double tax agreements and international tax policy reform - **Andrew MC Smith**

GAARS in Australia and South Africa: Mutual lessons - Teresa Calvert and **Justin Dabner**

Post implementation reviews of recent Australian tax reform - **Paul Kenny**

Procedural justice and audit-query experiences of small businesses and tax agents - **Sue Yong**

A super massive 'black hole'? The tax treatment of seismic strengthening costs - **Andrew J Maples**

Using on-line assessments in a distance learning taxation course: effects on students' performance - **Lin Mei Tan**

Show me the evidence: how the scholarship of learning and teaching is critical for modern academics - **Brett Freudenberg**

**McLaren, John** 'Petroleum and mineral resource rent taxes: could these taxation principles have a wider application?' (2012) 10 *Macquarie Law Journal* 69-84

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## 12 Quotable quotes

France's leading actor, Gerard Depardieu, says he is giving up his French passport after the prime minister called him "pathetic" for seeking to avoid taxes by moving to Belgium.

In an open letter to Prime Minister Jean-Marc Ayrault, the 63-year-old Cyrano de Bergerac and Green Card film star said he had been treated unfairly after years of supporting France and paying millions of euros in taxes.

Source: Mainville, Michael 'Depardieu 'giving up passport' in tax row', AAP, December 17, 2012 <http://www.news.com.au/breaking-news/world/depardieu-giving-up-passport-in-tax-row/story-e6frfkui-1226538017746>

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"There are no hard statistics on Shut up and Write! but it's thought to have started in coffee shops in San Francisco. Osborne's doctoral topic is about architectural education, so attendance at Shut up and Write! is a natural fit with her interest in informal learning environments.

"We are writing chapters of PhDs, or marking them up, or getting abstracts together for conferences -- all manner of writing. It's incredible how much you can write in a 25-minute period."

Often the discussion concerns practicalities. "A lot is about social networking and exchange of information and data. I never had any of those discussions when I was in practice -- the world has changed since I was a student. How we do research is completely different: I remember going to the library and going through the card catalogue, which had handwritten pencil notes, going to find the Dewey reference system, looking up journals and photocopying articles. I don't do that any more: in my thesis I am using YouTube, Twitter, Flickr and TED to support my literature review.""

Source: Rowbotham, Jill *The Australian Higher Education* 3 October 2012 p 32  
<http://www.theaustralian.com.au/higher-education/cafe-culture-helps-with-the-thesis/story-e6frgcjx-1226486848950>

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"The ATO admitted 17 staff were disciplined for bullying and harassment in the past two years."

Source: Bice, Katie 'Australian Taxation Office worker wins racial taunt case' *Herald Sun* 22 September 2012  
<http://www.heraldsun.com.au/news/victoria/australian-taxation-office-worker-wins-racial-taunt-case/story-e6frf7kx-1226479137610>

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“Red tape is eroding competitiveness and the Australian Tax Office (ATO) tops the list of bureaucracies for generating troublesome regulatory hurdles, a survey has found.

The ATO leads the NSW Business Chamber's fifth annual Red Tape Survey, followed by NSW local governments, safety regulators, Fair Work Australia and Centrelink.

"I'm not surprised the ATO continues to be the bane of business operators - it interacts with nearly every business in Australia in some fashion, and almost three quarters of respondents believe interacting with it is complex and time consuming," said Stephen Cartwright, the chamber's CEO."

Source: 'ATO 'leads red tape offenders'', AAP, 19 December 2012

<http://www.news.com.au/breaking-news/national/ato-leads-red-tape-offenders/story-e6frku9-1226540160298>

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“The global financial crisis and the problems in Greece are, at least partially arguably, due to corporate tax minimisation. (This is not to ignore the high rates of Greek public spending.) In 2000 the former International Monetary Fund tax policy chief, Vito Tanzi, warned that “the fiscal house of nation states was being undermined by ‘fiscal termites’ busily gnawing at the foundations of the tax systems””.

Source: Sangkuhl, Elfriede ‘Should Australians follow the British lead and boycott tax avoiders?’ *The Conversation* 18 December 2012, <https://theconversation.edu.au/should-australians-follow-the-british-lead-and-boycott-tax-avoiders-11338>