

## **ATTA News January 2014**

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

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

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 2014: ATTA's 26th Annual Conference</b>	<b>1</b>
<b>3 ATTA AGM agenda</b>	<b>3</b>
<b>4 Arrivals, departures and honours</b>	<b>3</b>
<b>5 Review of ATTA Constitution: Update</b>	<b>4</b>
<b>6 Overseas postgraduate programs in international tax law</b>	<b>6</b>
<b>7 Vacancies</b>	<b>7</b>
<b>8 Call for papers</b>	<b>8</b>
<b>9 ATTA members in the media</b>	<b>10</b>
<b>10 Tax, accounting, economics and law related meetings</b>	<b>10</b>
<b>11 Recent publications</b>	<b>13</b>
<b>12 Quotable quotes</b>	<b>16</b>

### **1 Presidential column**

I hope that we have all had a chance to wind down over the Christmas period so that we commence the new academic year refreshed. I remember being advised many years ago that to be restorative, holidays should be long enough to start to feel bored otherwise you have not fully relaxed. That was in the days before the internet meant that we can – and in many cases are expected to – keep in touch with work while we are officially on leave. Over the Christmas period, in between packing to relocate to Perth, we have been acclimatising our dogs to different environments by taking them on excursions several times a week. Watching them enjoy a new beach or park reminds me that we all need to take time out to have fun.

Of course there are some of us who have not had the opportunity to take a break – particularly the conference team at Griffith University. The conference is now only a week away but there is still time to register to attend. The theme, The Politics of Tax, encourages a multidisciplinary view of taxation, as demonstrated by background of the keynote speakers. The panel discussions will allow a range of views to be debated, and as always, there are so many interesting papers that it will be hard to decide which sessions to attend. Full details of the conference follow in this newsletter.

I am looking forward to ATTA's 26th Annual Conference and I hope to see you there.

Helen Hodgson

### **2 2014: ATTA's 26th Annual Conference**

The 2014 ATTA Conference - "**The Politics of Tax**" - is just days away. The conference is looking very good with over 120 registrants, 69 presentations, four keynote addresses and two panel sessions. (And good news the temperature has dropped below 40 degrees and the venue is all air-conditioned and activities are inside).

Below are some of the final details.

**Presentation slides:** If you are presenting please ensure that you bring your presentation on a USB stick so it can be uploaded just prior to your presentation. As a courtesy to the other presenters, when designing your presentation please be mindful of your allocated time, either (a) PhD presentations: 15 minutes + 5 minutes for questions, or (b) Tax/Teaching: 20 minutes + 10 minutes for questions

**Location:** ATTA's 26th Annual Conference will be held at Griffith University (South Bank campus) from Monday 20 January to Wednesday 22 January 2014. The standard of dress for the conference itself is smart casual. The conference itself will be held in the buildings of Griffith University's Conservatorium of Music (South Bank city campus) in the heart of Brisbane. There are detail maps available on the Conference web page.

**The Conference Dinner:** will be at Rydges Rooftop Restaurant with Justice Richard Edmonds (Federal Court of Australia) giving the dinner address. The standard of dress for the conference dinner is business / cocktail attire.

**Full Papers:** Full papers that were submitted in time will be made available in the conference bag on an USB stick. An abstract booklet should be available soon on the website to give attendees insight into the presentations.

**Accommodation:** Rydges Hotel is directly across the road from the conference venue. Phone: +61 7 3364 0800.

**Conference Program:** An updated conference program is now available on the conference website. Please check the website closer to the event as there may be some small changes. Generally the program is: Monday 20 January: PhD and Tax Teaching Seminars & Cocktail function; Tuesday 21 January: Keynote Plenary Presentations, Parallel Sessions & Conference Dinner; Wednesday 22 January: Parallel Sessions, Patron's Address, ATTA AGM (including prizes) and Closing event.

**Registration:** To attend the conference you must be registered. Registration for the 2014 ATTA Conference costs \$560 (this includes all 3 days of the conference & the Conference Dinner). For Full Time PhD students there is a special registration fee of \$350 (which does not include Opening Drinks & Conference Dinner). To register go to: <http://attaconference2014.com.au/?pgid=319>. Note it there is a special industry registration of \$165 to attend just the Keynote Addresses on the morning of Day 2 - feel free to the notify any industry contacts of this.

**Things to do in Brisbane:** If you are arriving early or staying a few days afterwards there are a lot of things to do a South Bank, including great museums and attractions. See the following websites for some ideas: <http://www.qagoma.qld.gov.au/> and <http://www.visitsouthbank.com.au/>. Remember Brisbane is (arguably) the hippest city in Australia: <http://www.abc.net.au/news/2014-01-07/brisbane-named-australias-hippest-city-by-lonely-planet/5188818>

**Questions/Help:** If you have any questions please contact Laura Hopper (email: [l.hopper@griffith.edu.au](mailto:l.hopper@griffith.edu.au) or phone: (+61 7 3735 7475: Note Laura's phone will be forwarded to a mobile during the conference) or visit the conference website at: <http://attaconference2014.com.au>.

### **3 ATTA AGM agenda**

Date: Wednesday 22 January 2014

Time: 1.45 pm

Venue: Griffith University, Ian Hanger Recital Hall

Present: Attendance List to be circulated

Apologies:

The meeting to be chaired by Helen Hodgson

1. Minutes of the Previous Meeting

- a) The minutes of the previous meeting to be confirmed as a true and correct record.
- b) Matters arising from the Minutes

2. Reports

- a) President's Report – Helen Hodgson
- b) Treasurer's Report 2014 – Shirley Carlon
- c) Secretary's Report 2014 – Colin Fong

3. Office Bearers

- a) Election of Assistant Treasurer
- b) Confirmation of State Representatives

4. Constitution review report - Brett Freudenberg and Brett Bondfield

5. CCH/ATTA Doctoral Series: Profs Chris Evans, Rick Krever, Dale Pinto & CCH rep

6. JATTA – Dale Pinto

7. ATTA Conference 2015

- a) Expressions of Interest ATTA Conference 2016

8. General Business

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

#### **Woung Suek Hua**

It is our sad duty to report the untimely passing of Woung Suek Hua, our PhD student at Atax, University of New South Wales, Australia.

Woung was enrolled in a PhD in Atax commencing in March 2009 and jointly supervised by Chris Evans and Binh Tran-Nam. Her enrolment was supported by a PhD scholarship from the Inland Revenue Board of Malaysia. Her thesis, entitled "The study of tax morale in Malaysia", focused on tax morale of unincorporated self-employed small businesses in Malaysia with an aim to improve voluntary tax compliance in Malaysia.

Woung was an extremely hard working PhD candidate. She was always at her desk doing work, reading articles, writing her thesis and interacting with other PhD students. She also

regularly participated in school seminars and other research events. Woung had also presented a paper titled “Tax morale in Malaysia” in the Doctoral section of the 2010 Australian Tax Teacher’s Association Annual Conference and it was only her illness that prevented her from publishing further.

Woung had made good progress toward the completion of her PhD. She completed the first three chapters of her thesis and had successfully obtained permission from the Human Research Ethics Committee (HREC) to conduct her field work in Malaysia in 2011. Woung had virtually completed all her data collection before finding out about her health condition in December 2011.

After a year of leave, Woung made a brief visit to Sydney in May 2013. Soon after that visit, her health condition deteriorated and she passed away in her family home in Sarawak in August 2013.

Besides being a valued member of the academic community in the School and Faculty, Woung was also a person who brightened the lives of everyone in that community as well. She touched the hearts of many of us here and is sadly missed.

Chris Evans, Binh Tran-Nam & Michael Walpole

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**Ian Tregoning** resigned from the University of South Australia (effective 20 December 2013).

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After 5 years at RMIT, **Christine Peacock** has accepted an offer of a Director position at KPMG Malaysia, and will be assisting through the implementation of GST there (planned for 1 April, 2015). Her start date is dependent on receiving an employment visa, but is likely to be 10th February; and she will move there just before that. Christine is likely to finish her time at RMIT at the end of January 2014. Her role at KPMG will be a 4 day a week role, enabling her to continue with her research interests. She can be contacted at peacock.c.a@gmail.com

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**John Fitzgerald** has now retired from part time teaching at the University of Technology, Sydney.

## **5 Review of ATTA Constitution: Update**

The following is intentionally discursive and lacking in detail. It is an overview to facilitate thought and discussion. A detailed brief is considered inappropriate for ATTA News.

There were 4 people that provided feedback following the initial request earlier in 2013. These 4 were either on the Executive Committee or directly involved with the review of the constitution. This is indicative that there is not any particular issue with the way ATTA’s foundation document works in practice that concerns the general membership.

Outside the matters that will be set out below when discussing incorporation the points raised were procedural both in terms of the Executive and the Annual General Meeting. In last month's News it was noted that the resolution of these issues is considered secondary and/or dependent on the determination whether to incorporate. A summary of those points is available on request.

### **Pros of incorporation**

For a group of tax academics this is obvious. ATTA gets a separate legal entity and the executive from time to time ceases to be liable for the unincorporated association's debts and misfeasance. The nuances of this could be elaborated ad nauseam but we all know the issues so I suggest we leave it at this.

### **Context for incorporation**

Incorporation brings with it a requirement of rigour and accountability to process such as accounting and reporting [though the latter may be minimal]. In practice this would not be a lot more than ATTA does at the moment. Obviously a new constitution needs to be drawn up and agreed as part of this process.

Incorporation would permit ATTA to apply to the Australian Charities and Not-for-profits Commission for registration and gain the benefits of being a charity. The financial benefits may not be significant as ATTA has operated at a tax loss in most years, other than 2010-11 when we paid \$827 in tax.

ATTA has had one attempt at being registered as a charity. This obviously does not preclude a second attempt. That said there are indications that the registration process is not as user friendly in practice as was touted by the then Government at the Commission's inception. There are also the practical issues associated with the transition to an incorporated ATTA such as ensuring ABN's are correct, bank accounts changed and the like.

From the foregoing 4 points the obvious is gleaned: there is a fair bit of work involved in transitioning ATTA to an incorporated body and seeking charity status.

In a practical sense what does incorporation achieve, assuming ATTA keeps doing what it currently does? This involves reflecting on just what does ATTA do that attracts liability?

Our two major activities are the annual conferences and publication through JATTA and the CCH Doctoral series.

The annual conferences are organised through the host universities. There are no contractual arrangements between ATTA and suppliers, although there is an understanding that ATTA will consider reimbursing the host institution if the conference runs at a loss. Presumably this process involves the protections of the host institution's insurance and the like if something goes wrong.

JATTA is published with a nominated editorial board and published on UNSW's website. Obviously someone could attempt to sue in defamation for published material. Less obvious is who would be sued and how realistic this risk is in an academic context.

Finally, if something bad happened and an incorporated ATTA was sued a claimant would be looking for ways to recover if ATTA did not have sufficient funds. This could most likely be directed to executive members and those individuals involved in the actions that are alleged to have caused the loss. Again the issue to consider here is more about insurance than incorporation as these risks would exist regardless of whether we were incorporated.

Insurance products are available to protect either the Directors of a company or the Officers of an Incorporated Association if we decide that the risks are significant.

### Food for thought

In summary the benefits of incorporation is clear but are they meaningful given ATTA's circumstances? In the context of the way ATTA operates are the transition costs and efforts justified? Could the issue be better characterised as one of risk management?

Brett Freudenberg & Brett Bondfield

## 6 Overseas postgraduate programs in international tax law

In September 2014 we are going to start again with an **LLM program in International Tax Law**. Our Master of Laws-program will be offered only as full-time studies in September 2014. **Applications can be made until April 15, 2014**, at the latest.

Additionally the Institute for Austrian and International Tax Law wants to inform you about a **Scholarship for a full time course of our LL.M. program in International Tax Law:**

Erste Bank and Die Presse offer a full-time scholarship for the academic year 2014/2015 which represents Euro 11.900,-Every graduate in the field of economics, social science and laws, who has not yet completed his 30th year by the time of application, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M. program in International Tax Law to the applicant who evidences best academic accomplishment. Additional skills will be taken into account, as well.

Please submit your application for the scholarship by **February 28, 2014 at the latest, to Ms. Mag. Ender-Rochowansky**. Any recourse to courts of law is excluded. The application form is for download at <http://www.international-tax-law.at>

The deadline for applications for a regular place in the course is **April 15, 2014**.

Information at:

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

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Dear Colleagues,

We are extremely happy to announce that the WU has successfully started a “**Doctoral Program in International Business Taxation**” (**DIBT**) and is going into its 4th year. This PhD program is a **3-year-program**, offered in **English** only and it is open to outstanding students from all over the world who are interested in an excellent doctoral education preparing them for doing research in international business taxation. The Doctoral Program provides **high-quality interdisciplinary training** for graduates in the field of **international taxation** including and combining the disciplines of **public finance, international tax law and cross border tax management**. Although students will write their doctoral thesis in their own discipline (law, business, public finance, economic psychology,...) they will be exposed to

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

During the first year students will be required to attend comprehensive coursework at the most to provide the basic knowledge necessary for interdisciplinary working. The second and the third year will be dedicated to seminars in related fields, a research stay abroad, additional optional workshops, and especially to research on the thesis. Throughout the three years, a research seminar will accompany the students.

We will admit a **very limited number of students** every year. For them the **tuition** will be completely **waived**. For a certain number of students we will be even able to **provide funding for the three years stays at WU** in Vienna!

Enclosed is a poster and info-sheet about the program. Please help us spread the news at your university as you may have contact with promising students. We would kindly ask that you forward the info-sheet to them. Applications will be accepted until **February 15, 2014** for the upcoming academic year 2014/15.

Please find more information at [www.wu.ac.at/dibt](http://www.wu.ac.at/dibt).

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

## **7 Vacancies**

### **Lecturer/Senior Lecturer in Taxation and Commercial Law School of Accounting and Commercial Law, Victoria University of Wellington, New Zealand**

The School of Accounting and Commercial Law within Victoria Business School at Victoria University of Wellington seeks to fill a vacancy at either Lecturer or Senior Lecturer level. Applicants should have demonstrated ability in teaching and research in taxation and either commercial law or accounting. Practical experience would be advantageous. Applicants should have a PhD.

#### **Applications close 15 January 2014**

Victoria University of Wellington is an EEO employer and actively seeks to meet its obligations under the Treaty of Waitangi.

For more information and to apply online visit <http://vacancies.vuw.ac.nz>

**Reference A200-13A**

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### **Institute for Austrian and International Tax Law**

The Institute for Austrian and International Tax Law is currently inviting applications for a 100% (40 hours/week) Assistant Professor position, tenure track. Applicants should have a solid academic qualification (at least Ph.D.) in European Tax Law. The successful candidate should be on his or her way to establish an international reputation as a researcher in European Tax Law, he/she should have already a promising publication record and be well connected in the international academic community of European Tax Law experts. Teaching experience in English is required; teaching experience in German is not necessary. Applicants should have a non-German speaking background and acquired an PhD in a non-German speaking environment. Applications can be submitted until January 29, 2014. For more details see information at [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw).

Direct link: <http://www.wu.ac.at/taxlaw/en/newsn/jobad>

### **8 Call for papers**

#### **Journal of Australian Taxation**

The Journal of Australian Taxation is now calling for submissions for Volume 16(1). Papers dealing with any topic relevant to taxation are welcome, unrestricted by jurisdictional focus or methodology.

All suitable submissions will be subject to blind peer review. Please send submissions to Keith Kendall at [k.kendall@latrobe.edu.au](mailto:k.kendall@latrobe.edu.au). Further information and past issues may be obtained on the JAT website: [www.jausttax.com](http://www.jausttax.com).

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#### **The 5th Queensland Tax Researchers' Symposium (QTRS) AND the 2nd Meeting of the Australasian Tax History Chapter (THC)**

The James Cook University Faculty of Law, Business and Creative Arts will host the 2nd meeting of the Australasian Tax History Chapter on Thursday, 26 June and the 5th Queensland Tax Researchers Symposium on Friday, 27 June 2014.

These two events bring 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 universities with Griffith University, QUT and UNSW also sponsoring the event. These events build on the success of the annual symposium which has been held since 2010.

The 2014 THC will be held at the Cairns campus of James Cook University from 1 pm to 6 pm at the historic Boathouse located adjacent to Chinaman's Creek and set within World Heritage listed rainforest. The 1 pm commencement time is designed to provide participants with the opportunity to fly into Cairns in the morning, check into their accommodation and make their way to the venue.

The QTRS will be held the following day from 8.30 am to 4 pm at the Hilton Hotel beside the Cairns inlet. Lunch is to be held in the VIP room providing participants with panoramic views over Cairns city, the mountains and out to the Great Barrier Reef. The keynote will be a panel comprising Professors Kerrie Sadiq, Adrian Sawyer and Brett Freudenberg speaking to the topic "Building your academic CV".



The conference is to be held in mid-winter in Cairns so participants should expect an average daytime maximum temperature of 27C with a night time low of 21C. The Great Barrier Reef, Port Douglas, the Daintree, Undara Lava Tubes and Cape Tribulation are some of the options awaiting those who extend their stay in the region over the weekend or longer.

Registration is open to academics with a research interest in tax, as well as research higher degree students who are currently undertaking an honours, Masters or PhD dissertation in a tax related topic. While registration is free, numbers are limited and attendees will need to register by Friday **2 May 2014**. Attendees may register for one or both days. Advice as to the most economical travel options between Cairns city / airport and the University and accommodation options will be provided on registration.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by Friday **11 April 2014** (500 words) indicating whether they wish their paper to be part of the THC meeting on 26 June or the QTRS on 27 June. Authors will be notified of their acceptance by 28 April 2014. Note it is possible for tax academics to attend without presenting.

General enquiries about both the THC and QTRS (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: 07 4042 1093

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

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### **Curtin Law and Taxation Review (CLTR). Call for Contributions – Inaugural Issue 2014**

The Editorial Board of the *Curtin Law and Taxation Review (CLTR)* invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the inaugural issue of the CLTR which will be published in 2014.

The CLTR is a general law journal which will also publish articles that deal with taxation law and practice. It is planned to publish between 8 and 10 articles and book reviews in the 2014 issue. A competitive editorial policy will apply to the selection of articles.

The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes, and authors should refer to the CLTR 2014 Author Guidelines document which is downloadable from the 'CLTR Author Guidelines' link on the CLTR website at

<http://business.curtin.edu.au/research/publications/journals/law-tax/index.cfm>

In particular, authors should note that CLTR has adopted the *Australian Guide to Legal Citation* (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Associate and Academic Editor of the CLTR at Dale.Pinto@cbs.curtin.edu.au by **Monday 30th June 2014**.

## 9 ATTA members in the media

**Paul Kenny** (a past ATTA president), **Gordon Cooper** (ATTA patron) and **Richard Collins** (ATTA auditor) wearing pink wigs, shirts, hats, suits, dyed beards and bowties during the fifth cricket test between Australia and England, in honour of Jane McGrath day, were photographed for the *Daily Telegraph* 6 January 2014 pp 8-9. The paper did have Paul as Paul Collins, but the Editor knew the true identity of said person.

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

### Local

ATTA's **26th Annual Conference** will be held at Griffith University Monday 20 January to Wednesday 22 January 2014. The theme of the conference is *The Politics of Tax*. The conference will celebrate 26 years of tax teaching in Australasia. Further information about the conference (including accommodation options and the programme) <http://attaconference2014.com.au/?pgid=319> In the meantime if you have any questions please contact Ms Renata Steenland at [r.steenland@griffith.edu.au](mailto:r.steenland@griffith.edu.au)

**11th International Conference on Tax Administration** 'Building trust through leadership, accountability and integrity' 14 & 15 April 2014, Sheraton on the Park, Sydney, Australia. The International Conference on Tax Administration is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. Registration will open in early 2014. If you would like to be included on our mailing list please send your details to [christine.brooks@unsw.edu.au](mailto:christine.brooks@unsw.edu.au)

**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)  
**29th National Convention** 26 -28 March 2014, Hotel Grand Chancellor, Hobart  
Register your interest by emailing [mariabonaccorsi@taxinstitute.com.au](mailto:mariabonaccorsi@taxinstitute.com.au)

### Overseas

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

**Annual International Conference on Business, Law & Economics**, 5-8 May 2014, Athens, Greece. Academic Member Responsible for the Conference: Dr Michael P. Malloy, Director, Business and Law Research Division, ATINER & Distinguished Professor, Pacific University, USA. Conference Website: <http://www.atiner.gr/ble.htm>

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

**Institute for Fiscal Studies Conferences and seminars**  
<http://www1.ifs.org.uk/conferences/index.shtml>

Forthcoming events for the **Institute for Austrian and International Tax Law of WU** (Vienna University of Economics and Business) in 2014:

March 12, 2014 - Semester Opening

March 12-14, 2014 - Conference on a Tax Policy topic

March 17, 2014 - PwC-WU-Seminar: Current Developments in European and International Tax Law: Marc Desens / Georg Zehetmayer

March 20, 2014 – IFA-Event

March 31, 2014 - KPMG-WU-Seminar (in German)

April 25/26, 2014 - Wiener Bilanzrechtstage (in German)

April 28, 2014 - PwC-WU-Seminar: Current Developments in European and International Tax Law: Michael Droege / Niels Winther

April 29, 2014 Wolfgang Gassner Gedächtnisvorlesung (in German)

May 13, 2014 - Panel discussion with partners of law firms (in German)

May 19, 2014 - KPMG-WU-Seminar (in German)

May 26, 2014 - PwC-WU-Seminar: Current Developments in European and International Tax Law: Stefan Geibel / Richard Jerabek

June 26, 2014 - Semester Closing

June 27, 2014 - 21th Symposium on International Tax Law “Update of the OECD-Model Convention”

July 3-5, 2014 - Conference (Rust, Burgenland)

**21st Viennese Symposium on International Tax Law** “The OECD-Model-Convention and its Update 2014”, held in English, Vienna, Friday 27th June 2014. This Symposium will be organised by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with the International Fiscal Association (IFA), Austrian Branch. The Symposium will be free of charge. Invitation on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center **General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?** Rust (Burgenland, Austria) from 3-5 July 2014.

[http://www.wu.ac.at/taxlaw/en/eventsn/rust2014\\_gaars](http://www.wu.ac.at/taxlaw/en/eventsn/rust2014_gaars)

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). The filled application form, 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 **January 30, 2014**. 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, 2014. The conference will be preceded by a doctoral seminar about the topic, in the afternoon and will start on Thursday July 3 with a welcome dinner. The working sessions will take place on Friday and Saturday, all day. The conference will close after dinner on Saturday, departure is scheduled for Saturday evening or Sunday, depending on your flights.

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

Base Erosion and Profit Shifting - Selected Issues 3 - 5 March 2014 (Netherlands)

Principles of Transfer Pricing 5 - 9 May 2014 (Malaysia)

Taxation of Supply Chain Restructuring 6 - 8 May 2014 (Netherlands)

ITA109 Fundamentals of Transfer Pricing (Online course)

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

8th Asia / Africa IFA conference - 2014 15-16 May 2014, Mauritius

Offering a unique experience, this is the only conference that bridges Africa and Asia. The main topics will be:

- Day 1: Addressing the substance over form conundrum
- Day 2: Investing in Africa and issues relating to direct and indirect taxes.

2014 **Mumbai, India** (12 October 2014 - 17 October 2014) Website:

[www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)

Subject 1: Cross-border outsourcing - issues, strategies and solutions

Subject 2: Qualification of taxable entities treaty protection

2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)

Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"

2016 **Madrid, Spain**

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep. of**

2019 **London, United Kingdom**

**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>

**Tax Reforms: Experiences and Perspectives**, 20 June 2014, Zagreb, Croatia, Institute of Public Finance, Zagreb; Faculty of Economics, University of Zagreb and Faculty of Economics, University of Rijeka. The aim is to compare experiences and draw lessons from tax reforms in different countries, particularly former transition economies that are now members of the EU, and euro area crisis countries such as Greece, Ireland, Italy, Portugal and Spain. There is no registration fee. Keynote speakers include: Algirdas Šemeta, Member of the European Commission responsible for Taxation and Customs Union, Audit and Anti-Fraud; Sijbren Cnossen, Maastricht University and Erasmus University, Rotterdam Michael Keen, IMF, Washington; Slavko Linić, Minister of Finance of the Republic of Croatia. In the months following the Conference, the following options are offered:

- A special conference issue of Financial Theory and Practice (FTP), a double blind peer-reviewed academic journal, publishing articles in the field of public sector economics (Abstract Indexing: DOAJ, EconLit, HRČAK, IBSS, RePEc).

- Conference proceedings in the form of an edited book in electronic format.

□ Depending on the number and quality of papers submitted, the organizers might also consider contacting some established academic publishers with a view to publishing an edited conference volume.

For more information please visit the conference website at: [www.ijf.hr/taxreforms2014](http://www.ijf.hr/taxreforms2014)

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

(2013) 13 (3) *Australian GST Journal*

Editorial

Case note - The Private Tutor and Naidoo – two tribunal cases on s 105-65, net amount, overpayment and jurisdiction

GST and the margin scheme – 13 years on is it working as it was intended? – **John Tretola**

(2013) 28 (4) *Australian Tax Forum*

• John Tiley – Forum tribute - **Cynthia Coleman**

• Will high paying jobs go abroad? Labour shifting responses to formulary allocation - Yaron Lahav and Ilan Benshalom

• The impact of managing tax risk on the tax compliance behaviour of large Australian companies - **Margaret McKerchar** and **Catriona Lavermicocca**

• Offshore financial centres and offshore business structures - Karen Sun Ying Wong

• Retirement savings and gender: An Australasian comparison - **Helen Hodgson** and **Lisa Marriott**

• A grounded theory approach to the minerals resource rent tax - **Diane Kraal**

- Does tax crime pay? A trans-Tasman comparison of penalties for serious offences – **Lisa Marriott**

Mann, Trischa *Australian law dictionary*, 2<sup>nd</sup> ed, Melbourne, Oxford University Press, 2013. Included contributions by **John Bevacqua**, **Kalmen Datt**, **Colin Fong** and **Sarah Hinchliffe**.

(2013/2014) 48 (6) *Taxation in Australia*

- Fixed trusts and unit trusts: One and the same? - Liam Polkinghorne, Tara Lucke, and Matthew Burgess
- *Oswal v FCT*: Has your trust triggered a tax liability? - Richard Raffell
- Legislating ATO practice – The good and the bad for practitioners - **Michael Blissenden**
- Superannuation: SMSF trustees – Disqualified due to dishonest conduct - Daniel Butler
- Does CGT event C2 apply when a beneficiary's interest in a trust ends? - **Fiona Martin**

Tax Institute *Seminar and convention papers*:

Queensland Division

- What does the new transfer pricing regime mean for SME businesses operating internationally? - John Bland
- Now that we're global - managing taxation of international profits - Muhunthan Kanagaratnam
- Sending people abroad - Murray Howlett
- Your offshore planning guide - Tim Hands
- Employee and residency issues Richard Wheeler and Haylee Cau
- Don't be too casual about your contractors - Shannon James and Patricia Routledge
- Queensland payroll tax issues when expanding - James Petterson
- Buying and selling for SMEs roadshow - Neil Lamb and Gina Maio
- Disablement and death - the unexpected exit - Greg Cahill
- Bringing and entity to an end - Paul Banister and Karlene Sandaljian
- Ensuring access to small business CGT concessions - Brian J Richards
- Determining and treating sales proceeds - Paul Banister and Karlene Sandaljian
- Readyng the business for sale - Troy Morgan

## Overseas

*Asia-Pacific Tax Bulletin* Number 6 - 2013

Australia - South Australian Trusts – Perpetuity Periods and Asset Protection - Michael Butler  
Getting (Even More) Serious about Schemes To Avoid Tax by Strengthening the General Anti-Avoidance Provision - **Duncan Bentley**

China (People's Rep) - A Further Step for VAT Reforms - Peter Law

Indonesia - Casenote – Criminal Tax Evasion (the Asian Agri Case) - Freddy Karyadi and Debora R.A. Naiborhu

Malaysia - Business Trust – An Alternative Listing Vehicle - Jennifer Chang

New Zealand - The State of Play of Tax Avoidance – The Decision in Alesco and the Commissioner's Interpretation Statement - **Andrew Maples** and **Adrian Sawyer**

Singapore - The Business Trust Regime - Shantini Ramachandra

Transfer pricing - International - Is Business Restructuring and Tax-Aligned Supply Chain Planning Still Viable? Anis Chakravarty and Shuchi Ray

Bangladesh - The New Transfer Pricing Legislation - Vatika Bhatnagar

China (People's Rep) - Complications in Transfer Pricing Valuation and Indirect Tax Valuation - Travis Qiu and Janice Ng

Vietnam - The Advance Pricing Agreement Regime - Hoang Thuy Duong and Tran Dong Binh

Developments - Reports on the following: Cambodia, China (People's Rep), China (People's Rep)/Hong Kong, India, Japan, Korea (Rep), Malaysia, New Zealand, Philippines, Thailand and Vietnam

*Bulletin for International Taxation* Number 1 - 2014

A Critique on the Effectiveness of “Exchange of Information on Tax Matters” in Preventing Tax Avoidance and Evasion: A South African Perspective - Annet Wanyana Oguttu

South Africa/United Kingdom - Tax Treaty Interpretation after *Ben Nevis (Holdings) Ltd v. Her Majesty’s Revenue and Customs* (2013) - Jonathan Schwarz

International - Starbucks versus the People - Hans van den Hurk

What Is Needed To Perfect the Chinese GAARs? Zeping Zhang

International - Base Erosion and Profit Shifting – An Action Plan for Developing Countries - Shee Boon Law

India Aims To Reduce Transfer Pricing Disputes through Safe Harbour Rules - Vijay Krishnamurthy

The Intersection of Accounting and Taxation in Malaysia - Salwa Hana Yussof

Daurer, Veronika *Tax treaties and developing countries*, Kluwer, ISBN: 9789041149824, December 2013, Hardcover, Price: EUR 140.00/ USD 189.00/ GBP 112.00. Series on International Taxation 44

Burns, J, Page, D, Previtera, P ‘FATCA now a reality - what this means for those doing business in Japan and Australia’ (2013) 70 (12) *Tax Notes International* 1205-1208

**Cooper, GS** ‘A glimpse at Australia's GAAR bill’ (2013) 69 (8) *Tax Notes International* 759-763

*Derivatives & Financial Instruments* Number 6 - 2013

Editorial - A Fiasco Transaction Tax? Eelco van der Stok

Italy - Update on Financial Transaction Tax - Vittorio Salvadori di Wiesenhoff

China (People’s Rep) - Accounting Treatment and Tax Implications of Repo Transactions - Anthony Tam and Justin Yu

International - Profit for Good Causes: Drafting a Policy Framework and Tax Incentives for Impact Investing – Part II - Anuschka J Bakker

Mexico - Tax Treatment of Derivatives - Javier Diaz de Leon Galarza

Taxation of Upcoming Portfolio Investment Regime in India - Pankhuri Sharma

The European Financial Transaction Tax: Update - Laurent de La Mettrie and Donald Murre

*European Taxation* Number 1 - 2014

Are the Danish CFC Rules in Conflict with the Freedom of Establishment? – An Analysis of the Danish CFC Regime for Companies in Light of ECJ Case Law - P Koerver Schmidt

Taxation of the Digital Economy: French Reflections - Noah Gaoua

The Service PE Concept in Light of the Poland-Norway Income Tax Treaty (2009) - Błażej Kuźniacki

EU update - Commission - Laura Pakarinen

Capital Gains Tax Owed by Foreign Partners of French SCIs on French Real Estate Sales: Is the 331/3% French Withholding Tax a Restriction on the Free Movement of Capital? Clarisse Sand

Germany - New Provisions Enacted To Counteract Artificial Structures Implemented To Avoid Real Estate Transfer Tax - Petra Eckl

Germany - Extension of the Domestic Correspondence Principle - Stephan Kudert and Christian Kahlenberg

*International Transfer Pricing Journal* Number 6 - 2013

International - A New Era in Determining Arm’s Length Compensation for Intangibles? A Comparative Overview of Existing and Possible Future Transfer Pricing Principles - Loek Helderma, Eduard Sporken, Rezan Okten and Marc Kanter

A Call to Rewrite the Fundamentals of International Taxation: The OECD BEPS Action Plan - Matthew Herrington and Cym Lowell  
 India - Emerging Transfer Pricing and International Tax Issues - Prashant Prakash  
 Transfer Pricing in the Western Balkans: The Current State of Play - Joel Lachlan Cooper and Zoran Skopljak  
 Australia - Thin Capitalization Ratios Come under Scrutiny - Anton Joseph  
 International Transfer Pricing in Developing Countries: Ghana Rising - Maik Heggmaier, Nicolas Boehlke and Abdallah Ali-Nakyea  
 Hungary - Changes Brought About by Transfer Pricing Decree 20/2013 of 18 June 2013 - Gabriella Erdős  
 India - Circulars on Transfer Pricing of Contract R&D Centres: The Road Ahead - Anis Chakravarty and Shuchi Ray  
 India - Allocation of Advertising Expense: The LG India Case - P Raj Kumar Jhabakh  
 New Zealand - Officials' Report on the Taxation of Multinational Companies - **Andrew MC Smith**  
 Nigeria - New Transfer Pricing Regulations: Prospects and Challenges - Abdulateef Olatunji Abdulrazaq  
 Ukraine - New Transfer Pricing Rules - Vladimir Didenko  
 India - Draft Safe Harbour Rules Issued under Transfer Pricing Regulations - Vispi T Patel  
 India/Appendix - Draft Safe Harbour Rules

*International VAT Monitor* Number 6 - 2013

Extra-Territorial Effect of VAT Decisions? Alan Schenk  
 Feasibility and Impact of a Common VAT Return in the European Union - Ine Lejeune, Wim De Clercq and Katrijn De Naeyer  
 Storage of Goods under EU VAT - Mathijs W Horsthuis and Frank JG Nellen  
 The Neutrality of VAT and the Refund Procedure in Luxembourg - Charlene Herbain  
 VAT Committee – Guidelines 2012-2013 - The Editors  
 VAT Registration Thresholds in Europe - The Editors  
 Book review - VAT Has Come of Age - Robert van Brederode  
 Review of A VAT/GST Model Convention - Thomas Ecker  
 VAT news - Reports from: Argentina, Australia, Austria, Barbados, Belgium, Bulgaria, Canada, China (People's Rep.), Colombia, Croatia, Czech Republic, European Union, Finland, France, Grenada, India, Ireland, Italy, Japan, Korea (Rep.), Kosovo, Luxembourg, Mexico, Netherlands, Norway, Pakistan, Poland, Puerto Rico, Romania, Russia, Serbia, Slovak Republic, Slovenia, Spain, Switzerland, Trinidad and Tobago, Tunisia, Ukraine, United Kingdom, United States and Vietnam.  
 VAT case notes - Case notes from: Canada, Finland, Italy, Sweden and United States.

Lang, Michael; Pistone, Pasquale; Schuch, Josef; Staringer & Storck, Alfred (ed) *Corporate income taxation in Europe - the common consolidated corporate tax base (CCCTB) and third countries*, Institute for Austrian and International Tax Law, WU, Austria, Edward Elgar Publishing, 2013, ISBN 978 1 78254 541 5

Walker, John 'Taxing the cloud: Australia' (2013) 70 (2) *Tax Notes International* 165-168

**12 Quotable quotes**

"A builder who handed in his tax return late blamed the death of his pet goldfish, while a farmer said it was the fault of an unruly cow.

A third culprit said he failed to send in his forms after becoming obsessed with an erupting volcano on the television news.



They were among thousands of excuses used by British individuals and businesses last year in a bid to avoid paying a penalty for a late tax return. But, while Her Majesty's Revenue & Customs says it considers genuine explanations, it has little regard for lame excuses. As the top ten was disclosed, officials said all had been hit with £100 fines for late returns. They had all appealed, but lost their actions.

...

The ten worst excuses are:

- My pet goldfish died (self-employed builder)
- I had a run-in with a cow (Midlands farmer)
- After seeing a volcanic eruption on the news, I couldn't concentrate on anything else (London woman)
- My wife won't give me my mail (self-employed trader)
- My husband told me the deadline was March 31, and I believed him (Leicester hairdresser)
- I've been far too busy touring the country with my one-man play (Coventry writer)
- My bad back means I can't go upstairs. That's where my tax return is (a working taxi driver)
- I've been cruising round the world in my yacht, and only picking up post when I'm on dry land (South East man)
- Our business doesn't really do anything (Kent financial services firm)
- I've been too busy submitting my clients' tax returns (London accountant)

Source: *Daily Telegraph*, London, reprinted in 'Taxman doesn't fall for fishy excuses' *Sydney Morning Herald Money* January 6, 2014 <http://www.smh.com.au/money/tax/taxman-desnt-fall-for-fishy-excuses-20140103-309f4.html>

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Cartoon by Moir of Australian Prime Minister, Tony Abbott on the phone to Indonesian President, Susilo Bambang Yudhoyono, holding papers with "Spying Buy boats .. Turn them back to Indonesia" and he says: "Eh ... but seriously SBY ... it's all the fault of the ... eh ... carbon tax ..."

Source: *Sydney Morning Herald* 10 January 2014 p 13

## **ATTA News February 2014**

<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>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2015</b>	<b>2</b>
<b>3 2014 Conference wrap-up</b>	<b>2</b>
<b>4 ATTA AGM minutes</b>	<b>3</b>
<b>5 Call for Papers: 2014 edition of JATTA</b>	<b>6</b>
<b>6 ATTA Conference reflections</b>	<b>7</b>
<b>7 Arrivals, departures and honours</b>	<b>8</b>
<b>8 New Zealand developments</b>	<b>9</b>
<b>9 Call for papers</b>	<b>10</b>
<b>10 ATTA members in the media</b>	<b>13</b>
<b>11 Tax, accounting, economics and law related meetings</b>	<b>13</b>
<b>12 Recent publications</b>	<b>17</b>
<b>13 Trivia quiz</b>	<b>25</b>
<b>14 Quotable quotes</b>	<b>25</b>

### **1 Presidential column**

It seems like it was only a few days ago that we were in Brisbane for the ATTA 2014 conference, but it has been a month and we are now getting ready for semester one to commence. I would like to again thank the team at Griffith, headed up by Brett Freudenberg. I think everyone who attended would agree that it ran smoothly and the quality of the papers was high. The new panel sessions were well attended and allowed for lively discussion of some important issues. Congratulations – all of that hard work paid off in making the conference a success.

Next year the conference will be hosted by Adelaide University – further details appear later in this newsletter.

The minutes of the AGM, including my President's Report, are published in this newsletter. I would like to again thank the Executive for their support over the year and congratulate Adrian Sawyer on his appointment as President-elect, ensuring that we have a succession plan. There has been a focus on governance issues this past year with the subcommittee of Brett Bondfield, Brett Freudenberg and Ann O'Connell working through the Constitution to identify areas that need to be tidied up; and Shirley Carlon working with our auditor on financial procedures. Now that the AGM has resolved not to incorporate, we can work through the process of drafting appropriate changes to the documentation, and Brett B will work with Shirley to ensure that our recordkeeping is in order.

The new government will also give us plenty to do in terms of research activity. Over the break the Productivity Commission has been looking at the childcare system and the Senate is undertaking an enquiry into affordable housing, both of which raise questions of public subsidies through the tax-transfer system. BEPS is high on the international agenda, and we are all waiting to see the outcome of the audit report. And we still don't know the final composition of the Senate as WA goes back to the polls.

So whether your focus over the next semester is teaching, research, or just how to balance the two I wish you all the best for the new academic year.

Helen Hodgson

## 2 ATTA Conference 2015

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

## 3 2014 Conference wrap-up

Griffith University was very proud to host the 2014 Australasian Tax Teachers Association's Conference. While it was exhausting – it was great to catch-up with so many of you. Over the three days there was over 70 presentations, two panel sessions and seven keynote addresses – with over 130 registered attendees. I was disappointed that I could not attend more of the sessions.

Again, I would like to take the opportunity to thank our Keynote speakers that brought great insight into this year's conference theme – the Politics of Tax. Our Keynote speakers included Professor Jason Sharman, Justice Logan, Mark Robertson QC and Teresa Dyson (Chair of the Board of Tax). I hope you all enjoyed the conference dinner at the beautiful Rydges' Hotel Rooftop with a great dinner address by Justice Edmonds (this was followed by the somewhat controversial trivia contest). I particularly enjoyed the panel sessions on Monday and Wednesday morning – I think the panel members canvassed some very interesting issues.

Congratulations to the winners of the various best paper prizes – this is great recognition of the quality of your tax research:

- **Best PhD Student Paper** (sponsored by Federation Press): Shafi U Khan Niazi: The prospects for European income tax rules
- **Highly Commended PhD Student Paper**: John Minas: The realisations response to capital gains tax rate changes – a review
- **ATTA Patron's Best PhD Student Presentation**: Benjamin Kujinga: An Analysis of the South African Experience with General Anti-Avoidance Rules in Income Tax Legislation
- **Best Tax Research Paper** (sponsored by BNA Bloomberg): Kerrie Sadiq: The politics of international tax: The case for global formulary apportionment in the finance sector
- **Best Tax Teaching Paper** (sponsored by GusTax Consulting): Alistair G Hodson, Andrew J Maples, Adrian J Sawyer: Shake, Rattle and Roll: Lessons from the classroom during a major catastrophic event – the University of Canterbury Tax Teaching Experience
- **Special Mention – Tax Teaching Paper**: John Prebble and Heather Buchan.

Thank you to all of our sponsors for the conference: Griffith University, Bloomberg BNA, CCH, Thomson Reuters, Tax Institute, International Fiscal Association, Federation Press, GusTax Consulting, CPA Australia and Monash University. Of course a big thank you to our conference coordinator Ms Laura Hopper - with her team of student volunteers ensured the success and the smooth running of the event.

Lisa Samarkovski is organising this year's edition of the Journal of the Australasian Tax Teachers (JATTA) – and submissions of journal articles are due to her by 31st of March 2014. The journal's requirements can be found at:  
<http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/attajournal/Pages/submissions.aspx>

Any enquires about JATTA should be directed to Lisa. Her email is:  
[l.samarkovski@griffith.edu.au](mailto:l.samarkovski@griffith.edu.au)

Planning is already underway for next year's conference to be hosted by the University of Adelaide. All the best to the 2015 Conference organiser Mr Domenic Carbone (email: [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au))

Thank you again and here is to a happy and successful 2014.  
Brett Freudenberg

#### **4 ATTA AGM minutes**

Venue: Griffith University Conservatorium of Music, Ian Hanger Recital Hall

Present: 58 present

Apologies: Les Nethercott

Time: 1:50pm

##### **1. Minutes of the previous meetings**

The Minutes of the previous meeting of 25 January 2013 were corrected to include Ross Vosslander, Les Nethercott and Julie Cassidy as having tendered their apologies. The Minutes were approved as an accurate representation of the meeting. Moved: Michael Walpole and seconded by Michael Dirkis.

##### **2. Matters arising from the minutes**

Membership. The Executive discussed the proposal from last year's AGM regarding developing a 'clean' list of members. The auditor discussed the notion of who are our members.

Discussion briefly considered who are ATTA's life members – to be clarified from previous minutes.

Discussion arose on asking if people want their details on the ATTA website. Members can opt out of being on the website. However, there is a need to maintain a members' register.

Motion: "We will adopt a membership register. Membership will be valid for if the member has attended at least 1 of the 3 previous ATTA conferences". Moved: Rob Woellner, seconded by Ranjana Gupta.

##### **3. Reports**

###### **President's report:**

###### **ATTA 2014**

This meeting marks the halfway point of my two year term. Reflecting on what has happened during the last year there are several projects that stand out.

Firstly, the process of reviewing the Constitution has been progressing. We will be receiving a full report on this from the subcommittee shortly, but the decision that we must make will dictate where the review goes from here. The review has identified some areas where the Constitution needs updating and this will need to be progressed regardless of whether we decide to incorporate. I would like to thank Brett Bondfield, Brett Freudenberg and Ann O'Connell for the work they have done to get us to this stage. I would also like to thank

Shirley Carlon who has been working with Colin Fong and the auditor, Richard Collins on corporate governance to make sure that we are compliant with our constitution and any external obligations. Brett Bondfield has agreed to take on this role going forward.

I also responded to the Australian Business Deans Council review of journal rankings. The timeline for submissions was short, but I called for comments in the ATTA Newsletter. The review was intended to be a limited review to include new journals and correct anomalies, not a full review of the list of journals. Tax journals were included with Business Law, and the panel was drawn from academics with expertise in both areas, Margaret McKerchar (Chair), Kerrie Sadiq and Vince Morabito, who ensured that tax was recognised as a specific discipline. I lodged nine submissions on behalf of ATTA, which had standing to make submissions as a representative organisation. As tax academics we should be pleased with the outcome: three journals were upgraded to A: e-Journal of Tax Research, Australian Tax Review and NZ Journal of Tax Law and Policy. The anomaly in the Taxation Institute journals was corrected with the Red Journal upgraded to B but the Blue Journal dropped to C, and the GST journals have been reviewed with the inclusion of two new journals as a C.

The third notable event was an invitation to be a judge in the Thomson-Reuters Graduate of the Year Awards. This is a new award that recognises new graduates as they develop into advisors, which will be reported on in more detail later today. I asked Dale Pinto to assist with the judging and we held a series of interviews with the finalists. It was an incredibly rewarding experience to see how students were able when they entered the workforce. The graduates who most impressed us were not just able to apply technical knowledge but were able to apply other skills to become a well-rounded team member that made a real contribution to the firm. The winner was Sally Dole with a Highly Commended award to Elizabeth Sheaffe, both of KPMG.

On a sad note, we lost several members of our tax family this year. Many of us knew Katherine Ritchie or Pauline Sadler or from our extended international family John Tilley or Tim Vollans. They have all made a contribution that will be remembered.

I would like to thank those members of ATTA who have helped with various projects during the year. In particular I would like to thank the members of the Executive, Adrian Sawyer, Brett Freudenberg, Brett Bondfield, Ranjana Gupta, Colin Fong and Shirley Carlon.

Moved: Michael Walpole, seconded Colin Perryman

#### **Treasurer's report:**

The audited accounts were shown on the document camera. Comments on the accounts: The profit and loss account for 2012-13 showed a loss of \$2,736 leaving accumulated funds as at 30 June 2013 of \$49,323. As at 30 June 2013 there was \$4,669 of carried forward tax losses.

The main direct outgoing costs of the association are the audit and tax preparation fees, the honorarium paid to the Colin Fong and the CCH doctoral publication costs. Income is interest and conference surpluses.

The meeting was reminded that ATTA uses the cash basis of accounting and sometimes there is a mis-match of expenses against the income, for example during the current year the ATTA association paid the PhD student sponsorship to attend the Auckland ATTA conference directly to successful applicants. This will be reimbursed by the University of Auckland as part of the conference surplus. Two invoices were issued to Auckland University in December 2013, totalling \$NZ 7,500, for this reimbursement and 2013 conference surplus. The annual conference is held in January each year and the surplus is normally remitted once the

sponsoring university have covered all the costs, including the JATTA journal editing costs. This is usually about 12 months after the conference is held.

The main direct outgoing costs of the association are the audit and tax preparation fees, the honorarium paid to the Colin Fong and the CCH doctoral publication costs. Income is interest and conference surpluses.

A copy of the audited accounts is available on request to Shirley Carlon (s.carlon@unsw.edu.au).

Moved: Tom Delany, seconded Colin Perryman

### **Secretary's report:**

In the past year we have added about 20 new ATTA members from the previous Auckland conference and another 20 names to the mailing list to receive the ATTA News. Rick Krever and others, on average, give me two new email addresses per month to add to the ATTA News mailing list. Presently the ATTA News is emailed to 450 recipients and after this Brisbane conference the figure will be in excess of 470.

The ATTA News is issued about the 20th of each month and in 2013 contained 414 pages. The April issue contained 177 pages as it also included selected articles from the Australian Tax Forum. The editor would appreciate members sending in a list of their various publications for noting in the ATTA News. The editor sometimes gets requests to send out separate emails in between the timing of the ATTA News which relate to job vacancies. Would it be useful to have a Vacancies section on the ATTA website?

Moved: Fiona Martin, seconded David Smith

Discussion on the proposal to advertise vacancies indicated this is unlikely due to unacceptability of one university advertising vacancies for other universities.

### **4. Office bearers**

a) Election of President 2014-2015. Adrian Sawyer has agreed to be President-elect.

Approved by Acclamation

b) Election of Assistant Treasurer. Shirley Carlon agreed to be Assistant Treasurer.

Proposed by Helen Hodgson, approved by acclamation.

### **5. Confirmation of State/Territory/NZ representatives**

The current state/territory/NZ representatives to remain largely the same, except for Sonia Shimeld, who will now represent Tasmania.

### **6. Appointment of auditor**

Richard Collins (Cooper & Collins Central Coast) nominated by Helen Hodgson and seconded by Brett Freudenberg.

Agreed without dissent

### **7. Constitution review report**

Brett Bondfield led the discussion with three possible options put forward:

a) Not enough information to decide on incorporation

b) Enough information and incorporate

c) Enough information and not incorporate

Advantages of incorporation: Limited liability

Disadvantages of non-incorporation: Unlimited liability of the Executive

What does ATTA do? Publish JATTA, hold annual conferences. Liability can be insured against. It is important not to lose our tax losses.

Incorporation will mean reporting and regularity. Being a company limited by guarantee and registered as a charity was considered as an option. Incorporation means having to lodge returns with ASIC. This means an extra level of external compliance. A straw vote was made of those present and there was no support for incorporation.

It was agreed that the constitutional review should proceed to correct anomalies and ATTA should remain unincorporated. The President thanked Brett Bondfield, Brett Freudenberg and Ann O'Connell for their work to date.

The report was moved by Margaret McKerchar and seconded by Kathrin Bain.

#### **8. CCH Doctoral series**

Fiona Martin's thesis was accepted as the next one to be published as part of the CCH Doctoral series.

#### **9. JATTA**

The 2013 volume is almost finalized and should be available very soon. 13 submissions were made and 8 were accepted. 1 submission is yet to be finalized. Dale Pinto thanked the authors and referees. A contract with Informit has been signed to provide low cost access to JATTA. Earlier a contract with Ebsco was signed during Michael Walpole's presidency to also provide access to JATTA.

#### **10. ATTA Conference 2015**

The ATTA Conference 2015 will be held in Adelaide; however, if it held in the same week as is normal, it will clash with the Tour Down Under, which would mean accommodation costs will be higher. The Adelaide committee will confirm the date and theme in the near future.

#### **11. Expression of interest for hosting ATTA 2016**

John Taylor, School of Taxation and Business Law, Australian School of Business, University of New South Wales, expressed interest in hosting ATTA 2016.

#### **12. General business**

The Hill ATTA Medal was not awarded this year as no one was nominated. The award is always at the discretion of the Executive.

The meeting closed at 2:40pm.

### **5 Call for Papers: 2014 edition of JATTA**

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is **Monday 31 March 2014**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2014 ATTA conference papers and other papers on the theme of this year's ATTA conference –*The Politics of Tax*. JATTA can provide a forum for publication of the many excellent papers presented at the conference.

Submissions should be presented in MS Word format using double spaced 12 point Times New Roman font. For the purposes of ensuring that the refereeing process is anonymous, please ensure that your name does not appear anywhere on the paper (including in the headers or footers, or the MS Word document information) and also ensure that the footnotes do not reveal your identity. Furthermore, papers should conform to the 3rd edition of the *Australian Guide to Legal Citation* (AGLC), produced by the Melbourne University Law Review: see <http://www.law.unimelb.edu.au/mulr/aglc>. Papers should also include an abstract of

approximately 100 words submitted in a separate document and a short bio of the author/authors, also in a separate document.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the particular field of taxation. 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 Lisa Samarkovski at [l.samarkovski@griffith.edu.au](mailto:l.samarkovski@griffith.edu.au) no later than 31 March 2014.

## **6 ATTA Conference reflections**

### **First timers' views**

I very much enjoyed the 2014 ATTA conference, which was not only my first ATTA conference but my first academic conference. It was a real pleasure to listen to presentations and panel discussions about such a wide variety of topics and to spend time with such an engaging, friendly and supportive group of people. I was very nervous giving my PhD presentation (I'm not an experienced public speaker), and really appreciated people's encouraging comments afterwards.

In addition, because I am studying remotely and hence have less day-to-day social interaction with my fellow PhD students, being able to chat at dinner about a wide variety of tax-related topics was certainly a new (and wonderful) experience for me! Seeing the passion that everyone brought to his or her subject matter was very inspiring and I left the conference even more enthusiastic about continuing my research and working towards my PhD than I was when I arrived! As we say in Hawaii, mahalo nui loa (thank you very much) to everyone who worked so hard to make the conference a huge success.

Heather White

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This year's ATTA Conference, wonderfully hosted by the Griffith Business School, was a professionally satisfying 3 days in balmy Brisbane. Having now experienced first-hand the close-knit atmosphere of the ATTA Conference there are many motivating factors to attend in coming years. The ATTA Conference gives academics, practitioners and postgraduate students the opportunity to participate in an environment that is both rigorous and enjoyable, scholarly and social.

In support of the above proposition, the author conducted an informal, in-person survey of a small sample of the delegates asking them what they enjoyed most about the ATTA Conference. There were three key categories of response; first, many surveyed felt the ATTA Conference was an invaluable way to meet people who are interested in similar research areas, second, others surveyed saw the ATTA Conference as a friendly platform to discuss and exchange different perspectives on various areas of tax, and third, many surveyed cited the breaks and the Conference dinner as an invaluable opportunity to re-establish old friendships and make new ones. The design and conduct of this research was based on pragmatism as the appropriate research framework. It goes without saying that knowledge claims made using this research method are highly subjective in nature and are limited to the population from which the data was collected.



In addition to the plenary speakers, there were also many other interesting, inspiring and memorable sessions, including Professor John Prebble's explanation of the benefits of Baroque music in lectures (specifically, slower movements such as Largo's) and hearing of the incredible resilience of tax teachers in Canterbury, NZ in a presentation by Alistair Hodson, Associate Professor Andrew Maples and Professor Adrian Sawyer. I'm looking forward to next year's conference!

Ann Kayis

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### **Blast from the past**

Introducing Marcus Lai, Senior Editor, Tax & Accounting

"... Marcus has fond memories of his time at an ATTA Conference held in Hobart.

"The day had been very busy as I was finalising a publication remotely while attending the conference. By the evening I knew we had met our publishing deadline so I was in a great place to enjoy the social functions of the conference with the authors of the publication, our Editor-in-Chief and other colleagues."

Source: *When you have to be right – CCH books 2014* p 8

<http://www.cch.com.au/DocLibrary/2014-SOY-Australian-Books-Catalogue.pdf>

## **7 Arrivals, departures and honours**

### **2014 Atax Research Fellowships**

Dr **Andrew Grainger**, Lecturer, Nottingham University Business School. Dr Grainger will be visiting our school in Jul 2014 to collaborate with Professor Chris Evans and Associate Professor Binh Tran-Nam on the compliance costs of customs.

Dr **Hyejung Byun**, Assistant Professor, University of Seoul is the 2014 Abe Greenbaum Fellow. Dr Byun will visit our school in August 2014 and will carry out research in collaboration with Professor John Taylor on tax effects of portfolio and non-portfolio debt and equity investment between Australia and South Korea.

Dr **Uri Benoliel**, Head of Department of Commercial Law, College of Law & Business, Israel is the 2014 John Raneri Fellow. Dr Benoliel will visit our school in September/October and will collaborate with Associate Professor Jenny Buchan on franchise law.

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**Alex Evans**, has been appointed as a lecturer with the School of Taxation and Business Law (Atax) at University of New South Wales. . Alex is currently completing her PhD at the University of Sydney and has taught at the University of Sydney and was a tax lawyer with Blake Dawson (now Ashurst).

\*\*\*\*\*

In August 2010, **Mahmoud Mohamed Khalil Abdellatif**, completed his PhD in Taxation at the University of New South Wales. His thesis has now been published as *Taxing intellectual property transactions in developing countries: the case of pharmaceutical industry in Egypt and India*, Lambert Academic Publishing, 2013. Mahmoud then joined the Ministry of Economy and Commerce in Doha, Qatar as a planning expert with Business Development

Department till August 2013. In September 2013 Mahmoud moved to College of Business and Economics, Qatar University. He got a post there as an assistant professor and Director of Center for Entrepreneurship. His current tasks include managing the Center's team to disseminate information about Entrepreneurship activities and developing students' skills. Furthermore, he is involved in research and consultation related to entrepreneurial activities with other academics at college of business and economics.

This the link for center for Entrepreneurship

[http://www.qu.edu.qa/business/enterpenurship\\_center/](http://www.qu.edu.qa/business/enterpenurship_center/)

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## **8 New Zealand developments**

This month there are a couple of New Zealand court decisions to report on. The first case concerns a recent ruling from the Taxation Review Authority, which found that a taxpayer who left New Zealand permanently in 2003 to work as a security consultant was still considered a resident for tax purposes.

The usual test for residency (or non-residency) is where a person is out of the country for 325 days in a 12-month period and no longer has an 'enduring relationship' with New Zealand. A permanent place of abode may be part of the 'enduring relationship' test. The Inland Revenue Department advise that there are a range of factors that are taken into account in determining whether a permanent place of abode exists, including whether the individual is in New Zealand from time to time; whether the individual owns, leases or has access to property in New Zealand; and whether there are social ties in New Zealand (among other factors). In the recent ruling, the man had a rental property that was rented out on a periodic (rather than a fixed-term) basis; his children were in New Zealand and he provided financial support for them; and he regularly visited them. These factors led the Taxation Review Authority to determine that the man was a resident for tax purposes throughout the time of his absence. The finding may have implications for New Zealanders living overseas, who retain family links and rental properties in New Zealand.

The second is a case with Sovereign Assurance over the tax treatment of reinsurance arrangements. By way of background, a 2012 High Court judgement found that Sovereign's reinsurance arrangements had been treated incorrectly for tax purposes from 2000 to 2006. The primary issue related to whether reinsurance arrangements should have been accounted for under the financial arrangement rules. The specific issue under dispute related to two-way (reciprocal but unequal) commission flows from reinsurance contracts that Sovereign had with three Germany companies. In order to alleviate cash flow issues, Sovereign had contracted with the reinsurers to pay refundable commissions on life insurance policies, which were then repaid by Sovereign plus interest. Sovereign treated the refundable commissions received as assessable income in the year they were received, while the repayments and interest were treated as deductible expenditure in the year they were paid. The High Court judgement confirmed that the financing of working capital under reinsurance contracts should be dealt with under the accrual rules. Thus, only the portion of payments in excess of the amount received by Sovereign was deductible for tax purposes, which was the interest cost on the principal.

In December 2013, the Court of Appeal upheld the High Court decision. However, at the Court of Appeal the primary issue was whether the commission payments and repayments were capital or revenue in nature. The overall liability is likely to be in excess of \$80 million.

Lisa Marriott

## 9 Call for papers

### Journal of Australian Taxation

The *Journal of Australian Taxation* is now calling for submissions for Volume 16 (1). Papers dealing with any topic relevant to taxation are welcome, unrestricted by jurisdictional focus or methodology.

All suitable submissions will be subject to blind peer review. Please send submissions to Keith Kendall at [k.kendall@latrobe.edu.au](mailto:k.kendall@latrobe.edu.au). Further information and past issues may be obtained on the JAT website: [www.jausttax.com](http://www.jausttax.com).

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### The 5th Queensland Tax Researchers' Symposium (QTRS) AND the 2nd Meeting of the Australasian Tax History Chapter (THC)

The James Cook University Faculty of Law, Business and Creative Arts will host the 2nd meeting of the Australasian Tax History Chapter on Thursday, 26 June and the 5th Queensland Tax Researchers Symposium on Friday, 27 June 2014.

These two events bring 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 universities with Griffith University, QUT and UNSW also sponsoring the event. These events build on the success of the annual symposium which has been held since 2010.

The 2014 THC will be held at the Cairns campus of James Cook University from 1 pm to 6 pm at the historic Boathouse located adjacent to Chinaman's Creek and set within World Heritage listed rainforest. The 1 pm commencement time is designed to provide participants with the opportunity to fly into Cairns in the morning, check into their accommodation and make their way to the venue.

The QTRS will be held the following day from 8.30 am to 4 pm at the Hilton Hotel beside the Cairns inlet. Lunch is to be held in the VIP room providing participants with panoramic views over Cairns city, the mountains and out to the Great Barrier Reef. The keynote will be a panel comprising Professors Kerrie Sadiq, Adrian Sawyer and Brett Freudenberg speaking to the topic "Building your academic CV".

The conference is to be held in mid-winter in Cairns so participants should expect an average daytime maximum temperature of 27C with a night time low of 21C. The Great Barrier Reef, Port Douglas, the Daintree, Undara Lava Tubes and Cape Tribulation are some of the options awaiting those who extend their stay in the region over the weekend or longer.

Registration is open to academics with a research interest in tax, as well as research higher degree students who are currently undertaking an honours, Masters or PhD dissertation in a tax related topic. While registration is free, numbers are limited and attendees will need to register by Friday **2 May 2014**. Attendees may register for one or both days. Advice as to the most economical travel options between Cairns city / airport and the University and accommodation options will be provided on registration.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by Friday **11 April 2014** (500 words)

indicating whether they wish their paper to be part of the THC meeting on 26 June or the QTRS on 27 June. Authors will be notified of their acceptance by 28 April 2014. Note it is possible for tax academics to attend without presenting.

General enquiries about both the THC and QTRS (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: 07 4042 1093

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

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The *Australian GST Journal* is seeking suitable papers. This quarterly journal has been published by Thomson Reuters since 1998. It is ranked C on the ABDC list. Papers in the academic articles section are double blind reviewed, and should generally be between 3,000-10,000 words long. The General Editor, Christine Peacock, is willing to consider papers at any time, but the deadlines for this year are immediately, end of March, end of June, and end of August (these deadlines are subject to change). If interested please contact Christine with a proposed topic and time frame: peacock.c.a@gmail.com

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### **Curtin Law and Taxation Review (CLTR). Call for Contributions – Inaugural Issue 2014**

The Editorial Board of the *Curtin Law and Taxation Review (CLTR)* invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the inaugural issue of the CLTR which will be published in 2014.

The CLTR is a general law journal which will also publish articles that deal with taxation law and practice. It is planned to publish between 8 and 10 articles and book reviews in the 2014 issue. A competitive editorial policy will apply to the selection of articles.

The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes, and authors should refer to the CLTR 2014 Author Guidelines document which is downloadable from the 'CLTR Author Guidelines' link on the CLTR website at

<http://business.curtin.edu.au/research/publications/journals/law-tax/index.cfm>

In particular, authors should note that CLTR has adopted the *Australian Guide to Legal Citation* (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Associate and Academic Editor of the CLTR at [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au) by **Monday 30th June 2014**.

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The **Online Journal of Social Sciences Research (OJSSR)** with ISSN 2277-0844 is currently accepting manuscripts for publication. OJSSR is an open access, multidisciplinary, peer-review, international journal that publishes high-quality solicited and unsolicited articles in English. OJSSR accept articles in all areas of geography and regional planning, political science, international relations, economics, international finance, accounting, taxation, public administration, sociology, anthropology, tourism, hospitality management, social works, discourse studies, social policy and criminology, cultural studies, social work, media and communication studies, language, gender, ethnicity, family interaction, pragmatics, geographical sciences, feminist and health studies, social psychology, linguistics, Phonology, phonetics, Theoretical & Computational Linguistics, etc. OJSSR is a rapid response journal that publishes an issue monthly. One of our objectives is to inform contributors (authors) of the decision on their manuscript(s) within a MONTH of submission. Following acceptance, a paper would be published in the next available issue. OJSSR provides immediate open access to published articles without any barrier.

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OJSSR support free download of published articles by researchers for use as materials for lecture, seminars, and projects, by government officials for policy making, and by corporate researchers for corporate policies to favour corporate organizations world-wide. Also, OJSSR is a member of several organizations? making it possible for the far and wide distribution of published articles. We ask you to support this initiative by publishing your paper(s) in this journal.

Contributors (authors) should send their manuscript(s) as attach MS Word file version to any of the following emails; [submit.jss@onlineresearchjournals.org](mailto:submit.jss@onlineresearchjournals.org) or [jss.onlineresearch@yahoo.com](mailto:jss.onlineresearch@yahoo.com). Instructions for authors and other details are available on the Journal?s Web page <http://www.onlineresearchjournals.org/JSS>.

You may wish to visit the archive of the journal for previously published volumes (see <http://www.onlineresearchjournals.org/JSS/archive.htm>).

Best regards,

Chidi Obasi  
Editorial Assistant  
Online Journal of Social Sciences Research  
E-mail: [submit.jss@onlineresearchjournals.org](mailto:submit.jss@onlineresearchjournals.org)  
: [jss.onlineresearch@yahoo.com](mailto:jss.onlineresearch@yahoo.com)  
<http://www.onlineresearchjournals.org/JSS>  
ISSN 2277-0844

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### **ICTBEL 2014 - International Conference on Trade, Business and Economic Law**

The ICTBEL Organising Committee has now issued CALL FOR PAPERS to be presented in June 2014 conference, which will be held in Edinburgh, United Kingdom. International Confer-ence on Trade, Business and Economic Law (ICTBEL) provides an opportunity for academics, practitioners, consultants, scholars, researchers and policy makers with different backgrounds and experience to present their papers in the conference.

Conference committee also highly encourages doctorate (PhD) and postgraduate students to present their research proposal or literature review or findings or issues in this conference with a very special registration fees. Case studies, abstracts of research in progress, as well as full research papers will be considered for the conference programme for presentation purposes.

Conference Title: International Conference on Trade, Business and Economic Law

Conference Dates: 16-19th June 2014

Deadline for Abstract: 14th April 2014

Venue: Edinburgh, United Kingdom

Conference Website: <http://www.flelearning.co.uk/>

Call for Papers Link: <http://www.flelearning.co.uk/call-for-papers>

Papers may address, but are not restricted to, the main theme from any of the following sub-themes. Unlisted but related sub-topics are also acceptable.

International Trade Law, International Economic Law, International Business Law, Corporate/Commercial Law, Climate Change, Sustainable development and International Trade, Impact of Liberalisation and globalisation on trade, business and investment, Globalisation and Free Trade, Trade Policy, Economic and Finance, International Trade Frauds, Money Laundering regulations, Bribery and Corruption, Foreign investments, Mergers and Acquisition, Jurisdiction and Enforcement of Judgments, International commercial arbitration and litigation, Import and Export, Letters of Credit, WTO and related agreements. An abstract between 300-500 words written on a topic within the broad conference theme of international trade, business and economic law should be submitted before 14th April 2014 at [submit@flelearning.co.uk](mailto:submit@flelearning.co.uk)

In the meantime, if you have any question or query, please do not hesitate to contact me.

Yours faithfully,

A. Singh

Conference Coordinator & BDM

E: [a.singh@flelearning.co.uk](mailto:a.singh@flelearning.co.uk)

## **10 ATTA members in the media**

**Lex Fullarton** was interviewed for the Coast programme which was screened in Australia on 20 January 2014 on the History Channel. He discussed the role of the Port of Carnarvon in the role of Australia's wool industry in the late 19th and first half of the 20th Century. In particular the role his ancestors played in the pastoral and shipping industries which serviced the port, and indeed brought about the need to construct the port in 1900.

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

### **Local**

**New South Wales Bar Association** *Scope for future development of constitutional and administrative law aspect of tax appeals*, presented by Chris Peardon. Bar Association Common Room, Lower Ground Floor, 174 Phillip Street, Sydney, 27th February 2014; 5:15 pm; 1.5 hour seminar. This seminar focuses on the constitutional and administrative law aspects of the appeal and review system, and in particular explores the scope for judicial review of tax "assessments" under s75(v) of the Constitution and its analogues to expand beyond the existing recognised categories of mala fides and tentative/ provisional assessments. Contact details: Anna Hurtig Adair; ph: 9229 1722; fax: 9221 1149 [ahurtigadair@nswbar.asn.au](mailto:ahurtigadair@nswbar.asn.au)

**Asia and the Pacific Policy Society Conference 2014**, 11-12 March 2014, Molonglo Theatre, JG Crawford Building 132, Australian National University, hosted by Crawford School of Public Policy, ANU College of Asia and the Pacific and Department of Foreign Affairs and Trade. Professor Miranda Stewart is one of the speakers. T +61 2 6125 4705; [crawford.events@anu.edu.au](mailto:crawford.events@anu.edu.au); [www.crawford.anu.edu.au](http://www.crawford.anu.edu.au)

**University of Sydney Tax Law Work-in-Progress seminar series**

Professor Michael Dirkis (Sydney Law School)

The War on BEPS: The Global and Australian Response

Tuesday 4 March, 4:30 wine and cheese + discussion

4th Fl Boardroom, New Law Building, Sydney Law School

Kindly let Nancy [nancy.carrasco@sydney.edu.au](mailto:nancy.carrasco@sydney.edu.au) know if you plan on attending.

Remaining seminars are scheduled for the following dates this year:

Tue 1 April; Tue 6 May; Tue 3 June; Tue 5 August; Tue 2 Sept; Wed 1 Oct; Wed 5 Nov

There are a few slots still open so please let me know if you are interested in presenting a work in any stage of progress. A full schedule will follow. As always, feel free to invite interested colleagues.

Micah Burch

T +61 2 93510462 | F +61 2 93510200

E [micah.burch@sydney.edu.au](mailto:micah.burch@sydney.edu.au)

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

**11th International Conference on Tax Administration**, 'Building trust through leadership, accountability and integrity', 14 & 15 April 2014, Sheraton on the Park, Sydney, Australia. The International Conference on Tax Administration is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. <http://www.asb.unsw.edu.au/events/pages/eventdetail.aspx?campid=6c76454c-8e5c-e311-9bb4-005056830908>. Further details to [christine.brooks@unsw.edu.au](mailto:christine.brooks@unsw.edu.au)

**Atax 26th GST Conference**, Monday, April 28, 2014 9:00 am - Tuesday, April 29, 2014 5:00 pm, \$1,595.00, Hilton Brisbane Hotel, 190 Elizabeth Street, Brisbane, Qld, 4000. Online registration will open Monday 3 February. Conference fees include the following: Two days of conference presentations; Full conference catering; Electronic access to conference papers and presentations; Dinner at award winning Restaurant Two on Monday 28 April. Partners are welcome to attend at an additional cost of \$150; Post conference drinks Early Bird registration (\$1,295) is available from 3 February till 28 February. Full fee registration (\$1,595) is available from 1 March till 11 April. For further information please contact Christine Brooks [christine.brooks@unsw.edu.au](mailto:christine.brooks@unsw.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@taxinstitute.com.au)  
**29th National Convention** 26 -28 March 2014, Hotel Grand Chancellor, Hobart  
<http://www.taxinstitute.com.au/professional-development/29th-national-convention>

## Overseas

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

**Annual International Conference on Business, Law & Economics**, 5-8 May 2014, Athens, Greece. Academic Member Responsible for the Conference: Dr Michael P. Malloy, Director, Business and Law Research Division, ATINER & Distinguished Professor, Pacific University, USA. Conference Website: <http://www.atiner.gr/ble.htm>

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

**Institute for Fiscal Studies Conferences and seminars**  
<http://www1.ifs.org.uk/conferences/index.shtml>

**Tax Treaty Case Law around the Globe** May 22-24, 2014, Tilburg. The conference aims at presenting and discussing the most interesting Tax Treaty Cases which recently have been decided all over the world. Outstanding experts of the relevant jurisdictions present the most interesting and important decisions taken in their countries and which may affect the interpretation and application of tax treaties in other jurisdictions.  
<http://www.tilburguniversity.edu/research/institutes-and-research-groups/fit/conferences-and-courses/tax-treaty-case-law/>

Institute for Austrian and International Tax Law Vienna and the Akademie der Wirtschaftstreuhänder present a three-day course for very experienced tax practitioners “**The Practice of Double Tax Treaties in Case Studies – Senior level course**”, scheduled on June 26-28, 2014 in Vienna. Please note the 10% bonus when booking before April 30, 2014. For further details please visit our website  
[http://www.wu.ac.at/taxlaw/en/eventsn/the\\_practise\\_of\\_double\\_tax\\_treaties](http://www.wu.ac.at/taxlaw/en/eventsn/the_practise_of_double_tax_treaties)  
Or contact Ms. Barbara Ender, [b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)

**21st Viennese Symposium on International Tax Law** “The OECD-Model-Convention and its Update 2014”, held in English, Vienna, Wednesday, 2nd July 2014. This Symposium will be organised by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with the International Fiscal Association (IFA), Austrian Branch. The Symposium will be free of charge. Invitation on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center **General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?** Rust (Burgenland, Austria) from 3-5 July 2014.  
[http://www.wu.ac.at/taxlaw/en/eventsn/rust2014\\_gaars](http://www.wu.ac.at/taxlaw/en/eventsn/rust2014_gaars)  
The conference will be preceded by a doctoral seminar about the topic, in the afternoon and will start on Thursday July 3 with a welcome dinner. The working sessions will take place on Friday and Saturday, all day. The conference will close after dinner on Saturday, departure is scheduled for Saturday evening or Sunday, depending on your flights.

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

A selection of related courses in 2014

Base Erosion and Profit Shifting - Selected Issues

3 - 5 March 2014 (NL)

Principles of International Taxation

24 - 28 March 2014 (NL)

International Tax Aspects of Corporate Tax Planning

23 - 25 April 2014 (RU)

Principles of Transfer Pricing

5 - 9 May 2014 (MY)

Taxation of Supply Chain Restructuring

6 - 8 May 2014 (NL)

Transfer Pricing Workshop

12 - 13 June 2014 (NL)

Transfer Pricing and Intra-Group Financing

30 June - 1 July 2014 (NL)

ITA109 Fundamentals of Transfer Pricing

(Online course)

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

8th Asia / Africa IFA conference - 2014 15-16 May 2014, Mauritius

Offering a unique experience, this is the only conference that bridges Africa and Asia. The main topics will be:

- Day 1: Addressing the substance over form conundrum
- Day 2: Investing in Africa and issues relating to direct and indirect taxes.

2014 **Mumbai, India** (12 October 2014 - 17 October 2014) [www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)

Subject 1: Cross-border outsourcing - issues, strategies and solutions

Subject 2: Qualification of taxable entities treaty protection

2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)

Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"

2016 **Madrid, Spain**

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

**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>

**Tax Reforms: Experiences and Perspectives**, 20 June 2014, Zagreb, Croatia, Institute of Public Finance, Zagreb; Faculty of Economics, University of Zagreb and Faculty of Economics, University of Rijeka. The aim is to compare experiences and draw lessons from tax reforms in different countries, particularly former transition economies that are now members of the EU, and euro area crisis countries such as Greece, Ireland, Italy, Portugal and Spain. There is no registration fee. Keynote speakers include: Algirdas Šemeta, Member of

the European Commission responsible for Taxation and Customs Union, Audit and Anti-Fraud; Sijbren Cnossen, Maastricht University and Erasmus University, Rotterdam Michael Keen, IMF, Washington; Slavko Linić, Minister of Finance of the Republic of Croatia. In the months following the Conference, the following options are offered:

- A special conference issue of Financial Theory and Practice (FTP), a double blind peer-reviewed academic journal, publishing articles in the field of public sector economics (Abstract Indexing: DOAJ, EconLit, HRČAK, IBSS, RePEc).
- Conference proceedings in the form of an edited book in electronic format.
- Depending on the number and quality of papers submitted, the organizers might also consider contacting some established academic publishers with a view to publishing an edited conference volume.

For more information please visit the conference website at: [www.ijf.hr/taxreforms2014](http://www.ijf.hr/taxreforms2014)

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>

Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>

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/lawcouncil/index.php/conferences>

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association Taxation CLE topics

[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>

For Australian ones <http://www.hg.org/legal-events-australia.asp>

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

Adjei, P & **Stoianoff, Natalie** 'The World Intellectual Property Organisation (WIPO) and the Intergovernmental Committee: developments on traditional knowledge and cultural expressions' (2013) No 92 *Intellectual Property Forum* 37-48.

Alderman, Richard (Director of UK Serious Fraud Office, 2008-2012) 'Combating transnational tax crimes and corruption: a practitioner's perspective', Paper delivered at the University of Sydney School of Business Seminar, 30 April 2013  
[http://sydney.edu.au/business/\\_\\_data/assets/pdf\\_file/0007/171808/Richard\\_Alderman.pdf](http://sydney.edu.au/business/__data/assets/pdf_file/0007/171808/Richard_Alderman.pdf)

*Australia adjusting: Optimising national prosperity*, Melbourne, Committee for Economic Development Australia, November 2013

[http://www.ceda.com.au/media/338287/cedaaustadjusting\\_web.pdf](http://www.ceda.com.au/media/338287/cedaaustadjusting_web.pdf)

Chapters and authors

Section 1 The economic imperative: a national productivity policy

Chapter 1.1 Regaining competitiveness: The economic imperative - CEDA, Chief Economist, Nathan Taylor

Chapter 1.2 An agenda to revive Australia's competitiveness - CEDA, Senior Research Fellow, Dr Vince FitzGerald

Section 2 Economic flexibility

Chapter 2.1 Addressing rigidities in the economy: Re-energising National Competition Policy reform Former Chairman of the ACCC and Monash University, Faculty of Business and Economics, Vice-Chancellor's Professorial Fellow, Professor Graeme Samuel AC

Chapter 2.2 An efficient and competitive taxation system - Australian Catholic University, Adjunct Professor; Commonwealth Grants Commission, Chairman; and Melbourne Law School, Senior Fellow, Professor Greg Smith

Chapter 2.3 Adaptive and efficient federalism - University of Queensland Business School, J D Story Professor of Public Administration, Professor Kenneth Wiltshire AO

Chapter 2.4 Productivity enhancing regulatory reform - RMIT University, Professor of Institutional Economics, Professor Sinclair Davidson

Chapter 2.5 Sustainable and efficient delivery of urban infrastructure - KDR Gold Coast, Managing Director, Vivienne King

Chapter 2.6 Delivering efficient public infrastructure: Some new trends - Curtin University, Professor of Sustainability and Curtin University Sustainability Policy Institute, Director, Professor Peter Newman and James McIntosh Consulting, Integrated Land Use and Transport Consultant, James McIntosh

Chapter 2.7 Smart infrastructure - IBM Australia/New Zealand, Smarter Cities & Planet Executive, Catherine Caruana-McManus

Section 3 Incentivising innovation

Chapter 3.1 Innovation Australia: How we measure up - University of Technology Sydney, UTS Business School, Dean, Professor Roy Green and University of Technology Sydney, Senior Lecturer in innovation, strategy and organisation, Dr Danielle Logue

Chapter 3.2 The innovation ecosystem - Member of PM's Manufacturing Leaders Group; and Chair of the Advanced Manufacturing Council, Professor Göran Roos

Chapter 3.3 Policy innovation for innovation: Income-contingent loans - Australian National University, Crawford School of Public Policy, Professor of Economics, Professor Glenn Withers AO and Australian Council of Learned Academies, Research Fellow, Dr Nitin Gupta

Chapter 3.4 A proposal for industry-led innovation consortia - Intellectual Property Institute of Australia, Director, Professor Beth Webster

Chapter 3.5 Sectoral revolution through technological developments - CSIRO, Digital Productivity and Services Flagship, Director, Dr Ian Oppermann

Section 4 Capability and workforce development

Chapter 4.1 Key trends in Australia's workforce - Australian Workforce and Productivity Agency, Chair, Philip Bullock

Chapter 4.2 Human capital and economic growth - ACIL Allen Consulting, Director of the Education and Innovation practice, Peter Noonan and ACIL Allen Consulting, Principal, Andrew Wade

Chapter 4.3 The future of work - IBISWorld, Founder and Chairman, Phil Ruthven

Chapter 4.4 Australia's industrial relations system and the need for organisational agility - Macquarie University, Faculty of Business and Economics, Professor of Management and Associate Dean (Research), Professor Paul Gollan and Macquarie University, Faculty of Business and Economics, Department of Marketing and Management, Research Fellow, Dr Senia Kalfa

Ajzerle, S, Brimble, M and **Freudenberg, Brett** 'Is financial capability related to the effective use of debt in Australia?' (2013) 7 (3) *Australasian Accounting Business and Finance Journal* 107-126

(2014) 43 (1) *Australian Tax Review*

Editorial - Tax and politics – **Michael Walpole**

The politics of tax: Can it be disinfected? – Richard Edmonds

An international dimension to the politics of tax – The Hon Justice Logan RFD

The dangers of the ATO's "policy intent" approach to the construction of Tax Acts – Mark Robertson

The consequences of disposals of part interests in mineral and petroleum tenements – Antony Barrier

A re-evaluation of deprival value: The case of specialised in-situ asset valuation – Hung Chu

**Black, Celeste** 'Live export and the WTO: considering the exporter supply chain assurance system' (2013) 11 *Macquarie Law Journal* 77-98

**Blissenden, Michael** & Newlyn, David 'Tax law curriculum: implications of formal curriculum theory to practice' (2011) 4 (1 & 2) *Journal of the Australasian Law Teachers Association* (JALTA) 147-155

[http://www.alt.edu.au/resources/PDFs/JALTA/2011/Tax%20Law%20Curriculum\\_Blissenden\\_Newlyn.pdf](http://www.alt.edu.au/resources/PDFs/JALTA/2011/Tax%20Law%20Curriculum_Blissenden_Newlyn.pdf)

**Blissenden, Michael** and Newlyn, David 'Tax law teaching: The move from traditional models of curriculum to productive authentic forms' (2012) 5 (1 & 2) *Journal of the Australasian Law Teachers Association* (JALTA) 245-254

<http://alta.mycms.com.au/resources/PDFs/JALTA/2012/Blissenden%20Newlyn%20Tax%20Law%20Teaching.pdf>

**Eccleston, Richard; Warren, Neil** & Woolley, Timothy 'Beyond the blame game: political strategies for state funding reform' (2013) 72 *Australian Journal of Public Administration* 14-30 <http://onlinelibrary.wiley.com/doi/10.1111/1467-8500.12007/pdf>

**Fisher, Rodney** *Minimise your tax: keys to effective tax planning*, North Ryde, NSW, CCH, 2013

Huang, Louisa 'Comparing the GAARs under the income tax and GST systems' (2012) 11 (2) *Canberra Law Review* 115-149

Inspector-General of Taxation's report *Review into aspects of the Australian Taxation Office's approach to individual taxpayers – income tax refund integrity program*, 2014. [http://www.igt.gov.au/content/reports/ATO\\_income\\_integrity/default.asp](http://www.igt.gov.au/content/reports/ATO_income_integrity/default.asp)

**Kendall, Keith** 'Mooting in an undergraduate tax program' (2011) 4 (1 & 2) *Journal of the Australasian Law Teachers Association* (JALTA) 109-118

[http://www.alt.edu.au/resources/PDFs/JALTA/2011/Mooting%20in%20an%20Undergraduate%20Tax%20Program\\_Butler.pdf](http://www.alt.edu.au/resources/PDFs/JALTA/2011/Mooting%20in%20an%20Undergraduate%20Tax%20Program_Butler.pdf)

Mescher, Barbara and **Bondfield, Brett** 2013 'Corporate groups and the duty of directors: to act in their company's best interests', (2013) 8 (2) *Journal of Applied Research in Accounting and Finance* 2-12

(2013) 23 (1) *Revenue Law Journal*

The Transition to Retirement Provisions: A Critical Analysis and a Consideration of Policy Alternatives - Rami Hanegbi

Apportionment of Dual-Purpose Expenses - **Nicholas Augustinos**

On the eve of the global response to BEPS: Australia's new transfer pricing rules - **Michael Dirkis**

**Stoianoff, Natalie** 'Improving the patent system to promote innovation: an information technology case study' (2013) 29 *Law in Context* 26-54

(2014) 48 (7) *Taxation in Australia*

- Tax cases: Are the winnings of Shamus Award the Commissioner's? - Michael Norbury,
- Superannuation: The most important case in SMSF succession planning and what it really means - Bryce Figot
- Replacement of the "accountants' exemption" – The limited licence regime - Fiona Halsey and Mark Halsey
- Parties to family law proceedings slugged with unexpected tax bills - Mark Gioskos
- Small business concessions - Angie Hicks and Anna Tran
- Accounting for tax: Accounting for tax - Issues to consider - Arthur Athanasiou

Tax Institute Seminar and convention papers:

WA Division – published January

- Employee issues paper - Dan Hodgson and Caroline Hickson
- Stamp duty and resources transactions - Len Hertzman and Michael Demiris
- R&D tax incentive and compliance for the resource sector - Steve Elias and Aaron Ng
- Tax and ethics - David Drummond, Eliza Garrett and James Gordon
- International tax: The BEPS movement - Peter Collins, Lynn Koh, John Ratna, Ikhwan Islam, and Tobias Dowidat

National Division – published January

- The "new" Part IVA - Grant Wardell-Johnson
- Small business concessions - Angie Hicks, and Anna Tran

NSW Division – published January

- Do you need to be putting into place a guardianship agreement as well as an enduring power of attorney? - Richard Neal
- Powers of Appointment - Ken Schurgott
- Asset protection - Just how safe is your superannuation? - Peter Bobbin
- Buy/sell agreements, funding and insurance - tax, practical and commercial aspects - Scott McGill
- The family business - Transfer to the next generation? - Chris Tsovolos  
<http://taxinstitute.com.au/seminar-papers/the-family-business-transfer-to-the-next-generation-paper>
- Reinventing the ATO - ready, willing and underway - Neil Olesen
- Risk management of claims against professional advisers in the area of tax - Travis Toemore
- Payroll tax - Some multi-jurisdictional issues - Damian O'Connor

Qld Division – published January

- Dealing with revenue authorities and resolving conflicts - Damian O'Connor
- Governance agreements - Dominic Moon
- Structuring for family law matters - Justine Woods and Linda Tapiolas

(2013) 66 *Taxation Today* – (October)

- Recent tax cases on the tort of misfeasance in public office– Bell Gully
- The origins of the mutual associations tax law in New Zealand– Wai-Boh Ding

(2013) 67 *Taxation Today* – (November)

- Look-through company with its owner's personality [Part 1] – Wai-Boh Ding

(2013) 68 *Taxation Today* – (December)

- Court backs taxpayer on deductibility of resource consent costs – Casey Plunket
- Look-through company with its owner's personality [Part 2] – Wai-Boh Ding

(2014) 69 *Taxation Today* – (January/February)

- Key tax cases in 2013 – Thomson Reuters
- Tax regulation and e-commerce: should New Zealand monitor and minimise tax revenue loss? [Part 1] - **Clinton Alley**

(2014) 70 *Taxation Today* – (March)

- Permanent place of abode: 2013 draft interpretation statement – Geoffrey Clews
- Tax regulation and e-commerce: time to review tax laws? – **Clinton Alley**

**Woellner, Robin & Zetler, Julie** 'Judge not lest ye be judged: the trials of a model litigant'

(2013) 6 (1 & 2) *Journal of the Australasian Law Teachers Association (JALTA)* 189-199

<http://www.alta.edu.au/resources/PDFs/JALTA/2013/Individual%20Papers/JALTA%20Woellner%20and%20Zetler.pdf>

## **Overseas**

*Asia-Pacific Tax Bulletin* Number 1 - 2014

Recent Discussions on Inheritance Tax in Asia-Pacific - Satoru Araki

Base Erosion and Profit Shifting Report and Action Plan – Overview and Relevance in Indian Context - Hemal Zobalia and Jimit Devani

Update on the United Nations Tax Committee Developments - Michael Lennard

Australia - Offshore Tax Evasion and Tax Reform – A Multilateral Perspective - **Les Nethercott** and **Tony Anamourlis**

India - Advance Pricing Agreements - Anurag Soan and Shreya Ganju

Sri Lanka - Taxation Changes in 2013 - DDM Waidyasekera

Vietnam - Transfer Prices of Related-Party Transactions from Direct and Indirect Tax Perspectives - Nitin Jain and Phat Tan Nguyen

Comparative survey

China (People's Rep) - Social Security and Pensions Systems - Gus Kang and Melody Ma

India - Social Security and Pensions Systems - Sonu Iyer and Puneet Gupta

Indonesia - Social Security and Pensions Systems - Rachmanto Surahmat

Japan - Social Security and Pensions Systems - Russell Bird, Kayo Nomura and Himanshu Kapoor

Korea (Rep) - Social Security and Pensions Systems - Eun-Jee Kim

Malaysia - Social Security and Pensions Systems - Weina Ang and Joyce Gan

Singapore - Social Security and Pensions Systems - Ooi Boon Jin and Daisy Leong

Thailand - Social Security and Pensions Systems - Jack Sheehan and Jude Ocampo

Developments  
Reports on the following: Australia, China (People's Rep), Cook Islands, French Polynesia, India, Indonesia, Japan, Korea (Rep), Maldives, New Zealand, Papua New Guinea, Singapore, Sri Lanka, Thailand and Vietnam

**Black, Celeste** 'Accounting for carbon emission allowances in the European Union: in search of consistency' (2013) 10 (2) *Accounting in Europe* 223-239.

*Bulletin for International Taxation* Number 2 - 2014

International Tax Justice between Machiavelli and Habermas - Peter Essers

Thoughts on the Taxation of Global Banking - Hans-Ulrich Laueremann

Report of the Proceedings of the Fourth Assembly of the International Association of Tax Judges (30-31 August 2013) - Sachin Sachdeva  
Brazil/International - International Fiscal Imperialism and the “Principle” of the Permanent Establishment - Sergio André Rocha  
United States/International - FATCA: Catalyst for Global Cooperation on Exchange of Tax Information - Carol P Tello  
Interest Deduction Based on the Allocation of Worldwide Debt - Jan Vleggeert  
India Announces Guidelines on the GAARs - Vijay Krishnamurthy  
The Impact of the OECD Partnership Report (1999) on Tax Avoidance in Outbound Cases - Marlies Steindl and Marion Stiastny

**Burch, Micah** ‘Tax policy and chaos: war, disaster, and the role of the tax system’, in: Simon Butt, Hitoshi Nasu, Luke Nottage (eds), *Asia-Pacific disaster management: comparative and socio-legal perspectives*, Germany: Springer, 2014, pp 267-277

Burman, Leonard & Slemrod, Joel *Taxes in America: what everyone needs to know*, New York, Oxford University Press, 2013

Cameron, C, **Freudenberg, Brett** and Brimble, M 'Making economics real - the economics internship' (2013) 13 *International Review of Economics Education* 10-25

Chaikin David A 'Editorial: The rise of virtual currencies, tax evasion and money laundering' (2013) 20 (4) *Journal of Financial Crime* 352-4

Creedy, John *Tax and transfer tensions: designing direct tax structures*, Cheltenham, UK, Edward Elgar Pub, 2011

Daurer, Veronika *Tax treaties and developing countries*, Alphen aan den Rijn, Netherlands, Wolters Kluwer, 2013, ISBN 9789041149824

Derivatives & Financial Instruments Number 1 - 2014

Editorial - Caught between Cost and Reputation - Silvain Niekel

United States - FATCA and Beyond: Global Information Reporting and Withholding Tax Relief – From FATCA to a Common Reporting Model, and from a Common Reporting Model to Simplified Withholding Tax Relief Procedures - Koen Marsoul

Dividend Withholding Tax Claims in the European Union - Niels Bammens and Dries Trippas

Taxation of Hybrid Instruments in China: New Developments and Main issues - Jieyin Tang  
Comparative survey – Crowdfunding

United Kingdom - Tax and Crowdfunding: Is the United Kingdom Getting Lost in the Crowd? Jeremy Cape and Helen Dayananda

Spain - Tax Implications of Various Crowdfunding Models: A General Overview from a Spanish Perspective - Francisco Gramage and Javier Beltran

United States - Crowdfunding: US Tax and Regulatory Issues - Paul Carman and Jeff Van Winkle

Recent developments

Netherlands - 2014 One-Off Levy Related to Nationalization of SNS Reaal - Sam Danenberg

**Devos, Ken** *Factors influencing individual taxpayer compliance behaviour*, Heidelberg, Springer, 2014 ISBN: 978-94-007-7475-9 (Print) 978-94-007-7476-6 (Online)

Forman, Jonathan Barry & **Mackenzie, Gordon D** ‘Optimal rules for defined contribution plans: what can we learn from the U.S. and Australian pension systems?’ (2013) 66 *Tax Lawyer* 613-51

<http://jay.law.ou.edu/faculty/jforman/Articles/2013FormanMackenzieTaxLawyer.pdf>

**Freudenberg, Brett** 'Advisors' understanding of tax compliance for choice of business form', (2013) 4 (1) *Global Review of Accounting and Finance* 1-12

**Freudenberg, Brett**; Brimble, M; Cameron, C; MacDonald, K and English, D 'I am what I am: Am I? The development of self-efficacy through work integrated learning' (2013) 19 *The International Journal of Pedagogy and Curriculum* 177-192

Richardson, David 'The taxation of capital in Australia: should it be lower?' In: Chester, Lynne & Schroeder, Susan K (ed) *Challenging the orthodoxy: reflections on Frank Stilwell's contribution to political economy*, Heidelberg, Springer, 2014

*International Transfer Pricing Journal* Number 1 - 2014

The Revised OECD Discussion Draft on Transfer Pricing Aspects of Intangibles - Loek Helderma, Eduard Sporken and Rezan Okten

The Substance Requirement in the OECD Transfer Pricing Guidelines: What Is the Substance of the Substance Requirement? Jérôme Monsenego

Conference Report: The Maastricht International Transfer Pricing Summit, Brussels, 10 October 2013 - Ramon SJ Dwarkasing

Recent developments

Australia - The Treasury's Scoping Paper on Risks to the Sustainability of the Corporate Tax Base: Precursor to (Tax) Regime Change or Still Simply a Distant Galaxy Many Light Years Away? Michael Butler and Lucille White

Brazil - Ordinance 427/13 on Interest Spread for Transfer Pricing Purposes - Elen Peixoto Orsini and Daniel Gustavo Peixoto Orsini Marcondes

Costa Rica - New Transfer Pricing Rules - Sophia Castro

India - Safe Harbour Rules: Are They Really Safe from a Taxpayer Perspective? Vatika Bhatnagar

India - Proportionate Adjustments: Prescription before Diagnosis - Ajit Korde

Italy - Guidelines from Italian Tax Authorities on the Arbitration Convention: An Analysis in Light of the EU Code of Conduct - Aurelio Massimiano

Korea (Rep) - Recent Regulations on Calculation of Taxable Income of a Domestic Place of Business - Tae Hyung Kim

Russia - Guidance on Controlled Transactions Aggregation - Svetlana Stroykova and Olga Manankova

Rwanda - Understanding Transfer Pricing - Attiya Waris

*Intertax* 2014 Issue 1

'Unjust Enrichment in European Union Tax Law: In Search of Balance between the Views of the Court of Justice, the General Principles of EU Law and the Constitutional Principles of EU Member States', Krzysztof Lasiński-Sulecki

'Legal Aspects of Statistical Sampling in Tax Compliance Auditing', Robert F. van Brederode

'The New German DCL and Dividend Matching Rules and EU Law', Otmar Thömmes,

Alexander Linn

'The Diplomatic and Government Service Provisions of the OECD MTC: A Case for Their Continued Efficacy', Cameron Hall

'Some Legal Issues with Implementing Commission Proposed Financial Transaction Tax in Estonia', Ants Soone

'2013 Income Tax Reform in Norway', Rainer Zielke

'China Tax Scene', Jinghua Liu, Jon Eichelberger

*Intertax* 2014 Issue 2

'A Proposal to Expand and Improve Article 6 of the EU Merger Directive', G.F. Boulogne

'Cross-Border Fiscal Unities and Tax Treaties: Nothing New under the Sun?', Frank PG

Pötgens, Wiebe E.J. Dijkstra



'The Combined Application of the Fundamental Freedoms and the EU State aid Rules: In Search of a Way Out of the Maze', Mélanie Staes  
'Destination Principle in Intra-community Services and the 'Fixed Establishment' in the VAT. A Comparative Study of Polish and Spanish Law', Marcin Gorazda, David Elvira Benito  
'Legal Protection of the Taxpayer before the Montenegrin Ordinary Judiciary: Case Practice of the Supreme Court and the Constitutional Court', Ilija Vukčević, Miodrag Pešić  
'Norway: 2013 Tax Developments', Rainer Zielke  
'China Tax Scene', Jinghua Liu, Jon Eichelberger

Kemmeren, ECCM, Smit/Essers/Lang, Michael; Pistone, Pasquale; Owens, Jeffrey; Schuch, Josef; Claus & Storck, Alfred *Tax treaty case law around the globe 2013*, 2013Linde Verlag - ISBN: 9783707326550; IBFD - ISBN: 978-90-8722-215-4

Kristoffersson, Eleonor; Lang, Michael; Pistone, Pasquale; Schuch, Josef; Staringer, Claus & Storck, Alfred (eds) *Tax secrecy and tax transparency – the relevance of confidentiality in tax law*, Berlin, Peter Lang Verlag, 2013, Part 1 & 2

[http://www.wu.ac.at/taxlaw/research/publication/tax\\_secrecy.pdf](http://www.wu.ac.at/taxlaw/research/publication/tax_secrecy.pdf)

Contents: Eleonor Kristoffersson/Pasquale Pistone: General Report – Diego N. Fraga/Axel A. Verstraeten: Argentina – **Kathrin Bain**: Australia – Marion Stiastry: Austria – Denis van Bortel/Robert Neyt: Belgium – Luís Eduardo Schoueri/Mateus Calicchio Barbosa: Brazil – Allison Christians: Canada – Felipe Yañez V.: Chile – Linghui Ren: China – Esperanza Buitrago Díaz: Colombia – Lukáš Moravec/ Danuše Nerudová: Czech Republic – Erki Uustalu: Estonia – Kristiina Äimä/Kenneth Hellsten: Finland – Thomas Dubut: France – Matthias Valta: Germany – Katerina Pantazatou: Greece – Tamás Fehér: Hungary – Yinon Tzuberly: Israel – Sunil Gupta: India – Francesca Vitale: Italy – Matthias Langer/Martin Moosbrugger: Liechtenstein – Lionel Noguera/Anne Selbert/Katharina Müller: Luxembourg – Manuel Tron/Elías Adam Bitar: Mexico – Arjo van Eijdsden/Kristy Jonas/Sanne Verhage: Netherlands – Shelley Griffiths: New Zealand – Klaus Bieberach Schriebl: Panama – Hanna Filipczyk: Poland – António Carlos dos Santos/Clotilde Celorico Palma: Portugal – Basarab Gogoneață: Romania – Danil V. Vinnitskiy: Russia – Gordana Ilić-Popov/Svetislav V. Kostić: Serbia – Lidija Hauptman/Sabina Taškar Beloglavec: Slovenia – Hyejung Byun: South Korea – Fernando Serrano Antón: Spain – Eleonor Kristoffersson/Annina H. Persson/Joakim Nergelius/Filippo Valguarnera/Anna-Maria Hambre/Ylva Larsson: Sweden – Michael Beusch: Switzerland – Emrah Ferhatoglu: Turkey – Joshua D. Blank: USA.

McDaniel, Paul R; Repetti, James R & Ring, Diane M *Introduction to United States international taxation*, 6th ed, Alphen aan den Rijn, Netherlands, Wolters Kluwer, 2014, 248 pp. hardback; ISBN: 9789041136565; Price: EUR 130.00/ USD 176.00/ GBP 104.00

**Vann, Richard** 'Beneficial ownership: what does history (and maybe policy) tell us', in: Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer, Alfred Storck (eds), *Beneficial ownership: recent trends*, Amsterdam, International Bureau of Fiscal Documentation, 2013, pp 267-331

**Vann, Richard** 'Transfer of shares and anti-abuse under the OECD Model Tax Convention', in: Guglielmo Maisto (ed), *Taxation of companies on capital gains on shares under domestic law, EU law and tax treaties*, Amsterdam, International Bureau of Fiscal Documentation, 2013, pp 219-246

(2013) 2 (3) *World Journal of VAT/GST Law*

VAT neutrality: a principle of EU law or a principle of the VAT system? Christian Amand

Defining the tax object in composite supplies in European VAT - Oskar Henkow

The journey of branches into VAT schizophrenia - Charlene Herbain

Legal developments - Canada: The recipient's knowledge of fraud and its impact on the recovery of refunds and credits - Marie-Claude Marcil

Case law - Australia: Anti-avoidance provisions and tax benefits from statutory elections - Andrew Sommer  
European Union: Court of Justice: important findings on VAT grouping in the EU - Julian Boor  
Norway: Cross-border electronic services and the need for international cooperation: the Norwegian experience - Ole Gjems-Onstad  
Poland: Not your business but your liability: new VAT third party liability in Poland - Magdalena Małecka  
Sweden: Tax fraud, tax abuse and the right to deduct input VAT in Sweden - Eleonor Kristoffersson  
Book review - A review of The VAT/GST Treatment of Public Bodies by Oskar Henkow - Pierre-Pascal Gendron

### 13 Trivia quiz

Q 1 Kofi Annan was once the Secretary of the United Nations. What is his middle name?  
Clue: Many of us are members of and it is a type of flour used to make most South Asian flatbreads, such as chapati, roti, naan and puri.

Q 2 In the ABC TV mini-series *The Time of Our Lives*, one of the characters' given name is the same as the surname of a former Australian Commissioner of Taxation. What is it?

Q 3 Which ATTA member initiated a High Court challenge to the federal government stimulus package payments?

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A 1 Atta  
A 2 Carmody  
A 3 Bryan Pape

### 14 Quotable quotes

“Most Australians think multinational mining companies don't pay enough tax, only one in 10 Australians thinks mining is over-regulated, and many people think miners have more influence than the environment movement.

A nationwide opinion poll by UMR Research shows that 54 per cent of people think multinational mining companies pay too little tax.

Only 4 per cent think the big mining companies should pay less tax while one in four people (24 per cent) thinks they pay about enough tax.

The poll, based on a nationally representative sample of 1000 online interviews was conducted last month, about two weeks after the Abbott government's bill to repeal the minerals resource rent tax passed through the House of Representatives and the Labor and Greens parties undertook to block the legislation in the Senate.”

Source: Dorling, Philip ‘Big miners in firing line over tax payments’ *Sydney Morning Herald* 16 January 2014 <http://www.smh.com.au/federal-politics/political-news/big-miners-in-firing-line-over-tax-payments-20140115-30va9.html>

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“While JM Keynes misunderstood Say’s Law, the Australian people need to understand Sod’s Law, which states that politicians will waste the wealth of a nation in an attempt to bribe the electorate to vote for them.

...

Putting economics into the core of the school curriculum would not only provide jobs for economics graduates but would make Australians more aware of the efficient use of resources and stop politicians playing us for mugs.”

Source: Wilson, Jim ‘Economics our defence against politicians’, *Australian Financial Review Letters* 17 January 2014 p 35

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“Why would big companies pay their accountants millions of dollars extra to audit their tax when the Australian Taxation Office would do it free, unless they expected to save more tax than they paid in fees (Letters, January 17)?”

Source: Clark, Anthony ‘Taxing times’, Letters, *Sydney Morning Herald News Review* 18-19 January 2014 p 15

<http://www.smh.com.au/comment/smh-letters/free-speech-should-not-trump-individual-rights-20140117-3108j.html>

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“For example, a typical weeknight exchange may go something like this: I come home with furrowed brow ruminating about the day’s case – let’s say a case about the GST treatment of a pair of spectacles.

Sal’s response is almost invariably along the following lines: “You call that a tough day? I did the divorce list. I did a mediation where the only thing dividing the parties was who would retain custody of the Barry Manilow cassette collection. I got home and your silly dog has chewed the dining room table, Harry has lost his blazer again, and we have a parent/teacher night tomorrow – you’ve forgotten, haven’t you?” I invariably had: game set and match. All thoughts of the GST treatment of spectacles vanished for another 12 hours, and it’s a good thing.”

Source: Wigney, Michael ‘Federal Court of Australia ceremonial sitting of the Full Court for the swearing in and welcome of the Honourable Justice Wigney, 9 September 2013, pp 10-11

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“Peter Ryan: There has been tension in the past between the Tax Office and the Inspector-General of Taxation. Has that been improving?

Ali Noroozi: My job is not to have nice cups of tea with the Commissioner of Tax. My job is to scrutinise, and naturally there would be some tension from time to time, but I think that’s good for the system, and that’s why you do have a scrutineer.”

Source: ABC Radio AM ‘Tax watchdog investigating taxpayer bill of rights’, 8 February 2014 at 8:21am <http://www.abc.net.au/am/content/2013/s3941119.htm>

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“The glittering hotpants, sequined jumpsuits and platform heels that Abba wore at the peak of their fame were designed not just for the four band members to stand out – but also for tax efficiency, according to claims over the weekend.

Reflecting on the group's sartorial record in a new book, Björn Ulvaeus said: "In my honest opinion we looked like nuts in those years. Nobody can have been as badly dressed on stage as we were."

And the reason for their bold fashion choices lay not just in the pop glamour of the late 70s and early 80s, but also in the Swedish tax code.

According to *Abba: The Official Photo Book*, published to mark 40 years since they won Eurovision with *Waterloo*, the band's style was influenced in part by laws that allowed the cost of outfits to be deducted against tax – so long as the costumes were so outrageous they could not possibly be worn on the street.”

Source: Bowers, Simon ‘Abba admit outrageous outfits were worn to avoid tax’, *The Guardian* 17 February 2014

<http://www.theguardian.com/music/2014/feb/16/abba-outfits-tax-deduction-bjorn-ulvaeus>

## **ATTA News March 2014**

<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>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2015</b>	<b>2</b>
<b>3 JATTA 2013 Update</b>	<b>2</b>
<b>4 Call for Papers: 2014 edition of JATTA</b>	<b>2</b>
<b>5 Arrivals, departures and honours</b>	<b>3</b>
<b>6 New Zealand developments</b>	<b>3</b>
<b>7 Vacancies</b>	<b>4</b>
<b>8 Call for papers</b>	<b>4</b>
<b>9 ATTA members in the media</b>	<b>6</b>
<b>10 Tax, accounting, economics and law related meetings</b>	<b>6</b>
<b>11 Recent publications</b>	<b>10</b>
<b>12 Quotable quotes</b>	<b>14</b>

### **1 Presidential column**

Tax has been in the headlines again this month as Apple has become a symbol of corporate tax planning. Public opinion does seem to support action on this front and it was encouraging to hear that the ATO is cracking down on international tax minimisation. However we do have to question whether national governments have the tools available to address the profit shifting practices of multinational corporations, I hope that Australia is able to achieve something in this area while we hold the presidency of the G20.

The other significant issue this month is the introduction of legislation to "cut the red tape". As tax academics we are more familiar than most with the consequences of complex regulatory systems, and from that perspective we are keen to see how this initiative progresses. But we need to beware that the Government doesn't go too far, throwing the baby out with the bath water. Two areas that have been targeted are winding back the Future of Financial Advice reforms, including compulsory educational requirements under the Tax Practitioners Board, and slashing gender reporting requirements under the Workplace Gender Equality Act. In both of these cases the regulatory framework was introduced to implement a policy that has not yet been achieved. Although there is a case for simplification, we need to look carefully at the winners and losers from the proposed changes.

Of course as academics we are familiar with red tape. We are rapidly heading to the Easter break which marks, in a practical sense, the halfway mark of the semester. We are writing exam papers and reporting on research, and by the time Easter arrives next month we will be deep in marking mid semester assessments. In all this busyness remember to allocate time to the projects that are important to you.

Until next month

Helen Hodgson

## 2 ATTA Conference 2015

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

## 3 JATTA 2013 Update

I am sorry to report that the Editor for the 2013 issue of JATTA, Mark Keating, was recently involved in an accident and consequently the finalisation of this issue has been delayed. Thankfully Mark is on the road to recovery and I know all members would also wish Mark a speedy and full recovery.

We are doing everything we can to expedite finalising JATTA 2013 knowing that most people are busy submitting their research claims for work done in 2013. As an initial step we have provided all authors who had articles accepted for publication with a note confirming that their article has been accepted for publication in the 2013 issue and will appear on the website as soon as practicable.

I thank you in advance for your patience and forbearance as we work through this unforeseen and most unfortunate event.

Regards

Professor Dale Pinto  
Editor-in-Chief

## 4 Call for Papers: 2014 edition of JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is **Monday 31 March 2014**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2014 ATTA conference papers and other papers on the theme of this year's ATTA conference –*The Politics of Tax*. JATTA can provide a forum for publication of the many excellent papers presented at the conference.

Submissions should be presented in MS Word format using double spaced 12 point Times New Roman font. For the purposes of ensuring that the refereeing process is anonymous, please ensure that your name does not appear anywhere on the paper (including in the headers or footers, or the MS Word document information) and also ensure that the footnotes do not reveal your identity. Furthermore, papers should conform to the 3rd edition of the *Australian Guide to Legal Citation* (AGLC), produced by the Melbourne University Law Review: see <http://www.law.unimelb.edu.au/mulr/aglc>. Papers should also include an abstract of approximately 100 words submitted in a separate document and a short bio of the author/authors, also in a separate document.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the particular field of taxation. 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 Lisa Samarkovski at [l.samarkovski@griffith.edu.au](mailto:l.samarkovski@griffith.edu.au) no later than 31 March 2014.

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

Professor **Jeff Pope** has retired from Curtin University from 1st March 2014. Jeff pioneered the estimation of tax compliance costs in Australia in the late 1980s/early 1990s with a series of five studies published by the Australian Tax Research Foundation. Jeff also made an important contribution to the GST policy debate regarding tax compliance cost issues. His work has been widely cited in Australia including in Parliamentary reports, as well as internationally. Jeff's work includes tax simplification/complexity issues, compliance and various theoretical/empirical topics. More recently he has encouraged his Doctoral students to extend studies of tax compliance costs/compliance into their own countries, with pioneering studies of tax compliance costs in Thailand, Indonesia and Botswana, and four completed studies in Malaysia.

## **6 New Zealand developments**

February and early March has seen a few tax changes in New Zealand. These include:

- The new DTA between New Zealand and Papua New Guinea came into force (it was signed in 2012).
- A change to the Taxation (Annual Rates, Foreign Superannuation, and Remedial Matters) Bill to allow for greater flexibility for individuals who transfer their foreign superannuation to New Zealand. The change introduces a 15 per cent tax option for individuals who have previously withdrawn a lump sum or made a transfer from a foreign superannuation scheme, where they did not comply with the tax rules at the time. The changes apply to applications made for transfer arrangements put in place prior to 1 April 2014. The Bill was subsequently passed on 20th February.
- The multilateral Convention on Mutual Administrative Assistance in Tax Matters came into effect from 1st March 2014.
- The Student Loan Scheme Amendment Bill (No. 3) passed on 6th March. This legislation is aimed at making it easier to collect debts from student loan borrowers who are based overseas. It also introduces higher repayment obligations for overseas-based debtors (who are responsible for 80 per cent of overdue loan repayments).
- An out-of-court settlement between Australian paint company Dulux Group and the IRD. This case was intended to be a test case for a number of disputed tax payments involving Australian businesses, including MediaWorks and Telstra. The Dulux Group case involved its New Zealand subsidiary, Alesco, which had used optional convertible notes when funding acquisitions. The practice (of claiming tax deductions on what were effectively interest-free loans) had been challenged by IRD, with the High Court and the Court of Appeal finding in favour of the IRD in the Alesco case. The disputed amount in the Dulux case was NZ\$13.7 million. However, the total amount of disputed tax payments is NZ\$300 million.

Lisa Marriott

## **7 Vacancies**

We are pleased to announce that the **Institute for Austrian and International Tax Law** is searching for a research and teaching associate. The deadline for applications is April 2, 2014.

For more information on the position, please see our website: [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

If you would like to apply, or you know anyone that may be interested, please contact Ms. Verena Egger ([verena.egger@wu.ac.at](mailto:verena.egger@wu.ac.at)).

Kind regards,

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

## **8 Call for papers**

### **The 5th Queensland Tax Researchers' Symposium (QTRS) AND the 2nd Meeting of the Australasian Tax History Chapter (THC)**

The James Cook University Faculty of Law, Business and Creative Arts will host the 2nd meeting of the Australasian Tax History Chapter on Thursday, 26 June and the 5th Queensland Tax Researchers Symposium on Friday, 27 June 2014.

These two events bring 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 universities with Griffith University, QUT and UNSW also sponsoring the event. These events build on the success of the annual symposium which has been held since 2010.

The 2014 THC will be held at the Cairns campus of James Cook University from 1 pm to 6 pm at the historic Boathouse located adjacent to Chinaman's Creek and set within World Heritage listed rainforest. The 1 pm commencement time is designed to provide participants with the opportunity to fly into Cairns in the morning, check into their accommodation and make their way to the venue.

The QTRS will be held the following day from 8.30 am to 4 pm at the Hilton Hotel beside the Cairns inlet. Lunch is to be held in the VIP room providing participants with panoramic views over Cairns city, the mountains and out to the Great Barrier Reef. The keynote will be a panel comprising Professors Kerrie Sadiq, Adrian Sawyer and Brett Freudenberg speaking to the topic "Building your academic CV".

The conference is to be held in mid-winter in Cairns so participants should expect an average daytime maximum temperature of 27C with a night time low of 21C. The Great Barrier Reef, Port Douglas, the Daintree, Undara Lava Tubes and Cape Tribulation are some of the options awaiting those who extend their stay in the region over the weekend or longer.

Registration is open to academics with a research interest in tax, as well as research higher degree students who are currently undertaking an honours, Masters or PhD dissertation in a tax related topic. While registration is free, numbers are limited and attendees will need to register by Friday **2 May 2014**. Attendees may register for one or both days. Advice as to the most economical travel options between Cairns city / airport and the University and accommodation options will be provided on registration.



Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by Friday **11 April 2014** (500 words) indicating whether they wish their paper to be part of the THC meeting on 26 June or the QTRS on 27 June. Authors will be notified of their acceptance by 28 April 2014. Note it is possible for tax academics to attend without presenting.

General enquiries about both the THC and QTRS (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: 07 4042 1093

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

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The *Australian GST Journal* is seeking suitable papers. This quarterly journal has been published by Thomson Reuters since 1998. It is ranked C on the ABDC list. Papers in the academic articles section are double blind reviewed, and should generally be between 3,000-10,000 words long. The General Editor, Christine Peacock, is willing to consider papers at any time, but the deadlines for this year are immediately, end of March, end of June, and end of August (these deadlines are subject to change). If interested please contact Christine with a proposed topic and time frame: peacock.c.a@gmail.com

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### **Curtin Law and Taxation Review (CLTR). Call for Contributions – Inaugural Issue 2014**

The Editorial Board of the *Curtin Law and Taxation Review* (CLTR) invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the inaugural issue of the CLTR which will be published in 2014.

The CLTR is a general law journal which will also publish articles that deal with taxation law and practice. It is planned to publish between 8 and 10 articles and book reviews in the 2014 issue. A competitive editorial policy will apply to the selection of articles.

The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes, and authors should refer to the CLTR 2014 Author Guidelines document which is downloadable from the 'CLTR Author Guidelines' link on the CLTR website at

<http://business.curtin.edu.au/research/publications/journals/law-tax/index.cfm>

In particular, authors should note that CLTR has adopted the *Australian Guide to Legal Citation* (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Associate and Academic Editor of the CLTR at Dale.Pinto@cbs.curtin.edu.au by **Monday 30th June 2014**.

## 9 ATTA members in the media

### Ting, Antony

Ockenden, Will 'Apple pays \$193m tax in Australia on \$27b revenue as Federal Government vows to capture lost taxes', *The World Today*, ABC Online, 6 March 2014, updated 7 March 2014 <http://www.abc.net.au/news/2014-03-06/tax-expert-explains-how-apple-pays-193m-tax-on-27b-revenue/5303426>

'Business Law senior lecturer Antony Ting discusses Apple's 'successful' global tax avoidance', ABC News with Joe O'Brien, 6 March 2014 <http://www.abc.net.au/news/2014-03-06/business-law-senior-lecturer-antony-ting-discusses/5303476>

Chenoweth, Neil 'Tax deal: How Apple shifts its billions out of Australia', *Sydney Morning Herald Business Day*, 6 March 2014 <http://www.smh.com.au/business/tax-deal-how-apple-shifts-its-billions-out-of-australia-20140306-347x9.html?rand=1394759824897>

Chenoweth, Neil 'Tax me if you can', *Australian Financial Review* 7 March 2014 pp 36-37 at 36

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

### Local

#### University of Melbourne Tax Masters program 2014, at

<http://www.law.unimelb.edu.au/masters/courses-and-subjects/course-details/yr/2014/cid/887>

Dr Brett Freudenberg and Dale Boccabella 'Changing use of business forms: Have university business law teachers failed to reflect this in their teaching', 10 April 2014, 12-1:30pm,

**University of New South Wales Taxation & Business Law School**, To RSVP, contact Dr Fiona Martin +61 (2) 93859558 [f.martin@unsw.edu.au](mailto:f.martin@unsw.edu.au)

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

**11th International Conference on Tax Administration**, 'Building trust through leadership, accountability and integrity', 14 & 15 April 2014, Sheraton on the Park, Sydney, Australia. The International Conference on Tax Administration is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. <http://www.asb.unsw.edu.au/events/pages/eventdetail.aspx?campid=6c76454c-8e5c-e311-9bb4-005056830908>. Further details to [christine.brooks@unsw.edu.au](mailto:christine.brooks@unsw.edu.au)

**Atax 26th GST Conference**, Monday, April 28, 2014 9:00 am - Tuesday, April 29, 2014 5:00 pm, \$1,595.00, Hilton Brisbane Hotel, 190 Elizabeth Street, Brisbane, Qld, 4000. Online registration will open Monday 3 February. Conference fees include the following: Two days of conference presentations; Full conference catering; Electronic access to conference papers and presentations; Dinner at award winning Restaurant Two on Monday 28 April. Partners are welcome to attend at an additional cost of \$150; Post conference drinks Early Bird registration (\$1,295) is available from 3 February till 28 February. Full fee registration (\$1,595) is available from 1 March till 11 April. For further information please contact Christine Brooks [christine.brooks@unsw.edu.au](mailto:christine.brooks@unsw.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@taxinstitute.com.au)

**29th National Convention** 26 -28 March 2014, Hotel Grand Chancellor, Hobart  
<http://www.taxinstitute.com.au/professional-development/29th-national-convention>

## Overseas

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

**Annual International Conference on Business, Law & Economics**, 5-8 May 2014, Athens, Greece. Academic Member Responsible for the Conference: Dr Michael P. Malloy, Director, Business and Law Research Division, ATINER & Distinguished Professor, Pacific University, USA. Conference Website: <http://www.atiner.gr/ble.htm>

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

**Institute for Fiscal Studies Conferences and seminars**  
<http://www1.ifs.org.uk/conferences/index.shtml>

**Tax Treaty Case Law around the Globe** May 22-24, 2014, Tilburg. The conference aims at presenting and discussing the most interesting Tax Treaty Cases which recently have been decided all over the world. Outstanding experts of the relevant jurisdictions present the most interesting and important decisions taken in their countries and which may affect the interpretation and application of tax treaties in other jurisdictions.  
<http://www.tilburguniversity.edu/research/institutes-and-research-groups/fit/conferences-and-courses/tax-treaty-case-law/>

Institute for Austrian and International Tax Law Vienna and the Akademie der Wirtschaftstreuhänder present a three-day course for very experienced tax practitioners “**The Practice of Double Tax Treaties in Case Studies – Senior level course**”, scheduled on June 26-28, 2014 in Vienna. Please note the 10% bonus when booking before April 30, 2014. For further details please visit our website  
[http://www.wu.ac.at/taxlaw/en/eventsn/the\\_practise\\_of\\_double\\_tax\\_treaties](http://www.wu.ac.at/taxlaw/en/eventsn/the_practise_of_double_tax_treaties)  
Or contact Ms. Barbara Ender, [b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)

**21st Viennese Symposium on International Tax Law** “The OECD-Model-Convention and its Update 2014”, held in English, Vienna, Wednesday, 2nd July 2014. This Symposium will be organised by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with the International Fiscal Association (IFA), Austrian Branch. The Symposium will be free of charge. Invitation on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

Today we would like to invite PhD candidates to participate in the **DIBT Doctorate Workshop on GAARs** related to the conference “General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?” The Doctorate Workshop will be held in Rust, Burgenland on Thursday July 3, from 15:00 to 18:00 and will be organized by the Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center.

The DIBT Doctorate Workshop on GAARs is an opportunity for doctoral students who are writing their thesis in this area to give a short presentation of the current status of their work and their preliminary research results. After each presentation one of the DIBT colleagues will comment on the dissertation project of the speaker (from the point of view of his or her discipline). Then the project will be discussed amongst the students and professors who are already present in Rust.

If you are a PhD candidate yourself, wishing to apply, please submit the application form together with your CV, research outline and preliminary table of contents (in English please) by email to [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at) by April 30, 2014, at the very latest. If you know someone else who might be in the target group and might be interested to apply, please spread the word and encourage him/her to apply!

The application process will be competitive, and those who will be selected by the academic committee will be admitted to participate in the doctorate workshop and the conference for free. If really needed a small support for travel and/or accommodation could eventually be possible (but has to be negotiated individually).

Please read more about the conference and workshop on our website  
[https://www.wu.ac.at/taxlaw/en/eventsn/rust2014gaars\\_workshop](https://www.wu.ac.at/taxlaw/en/eventsn/rust2014gaars_workshop)

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

Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center **General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?** Rust (Burgenland, Austria) from 3-5 July 2014.

[http://www.wu.ac.at/taxlaw/en/eventsn/rust2014\\_gaars](http://www.wu.ac.at/taxlaw/en/eventsn/rust2014_gaars)

The conference will be preceded by a doctoral seminar about the topic, in the afternoon and will start on Thursday July 3 with a welcome dinner. The working sessions will take place on Friday and Saturday, all day. The conference will close after dinner on Saturday, departure is scheduled for Saturday evening or Sunday, depending on your flights.

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

A selection of related courses in 2014

Principles of International Taxation

24 - 28 March 2014 (NL)

International Tax Aspects of Corporate Tax Planning

23 - 25 April 2014 (RU)

Principles of Transfer Pricing

5 - 9 May 2014 (MY)

Taxation of Supply Chain Restructuring

6 - 8 May 2014 (NL)

Transfer Pricing Workshop

12 - 13 June 2014 (NL)

Transfer Pricing and Intra-Group Financing

30 June - 1 July 2014 (NL)

ITA109 Fundamentals of Transfer Pricing

(Online course)

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

8th Asia / Africa IFA conference - 2014 15-16 May 2014, Mauritius

Offering a unique experience, this is the only conference that bridges Africa and Asia. The main topics will be:

- Day 1: Addressing the substance over form conundrum
- Day 2: Investing in Africa and issues relating to direct and indirect taxes.

2014 **Mumbai, India** (12 October 2014 - 17 October 2014) [www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)

Subject 1: Cross-border outsourcing - issues, strategies and solutions

Subject 2: Qualification of taxable entities treaty protection

2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)

Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"

2016 **Madrid, Spain**

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

**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>

**Tax Reforms: Experiences and Perspectives**, 20 June 2014, Zagreb, Croatia, Institute of Public Finance, Zagreb; Faculty of Economics, University of Zagreb and Faculty of Economics, University of Rijeka. The aim is to compare experiences and draw lessons from tax reforms in different countries, particularly former transition economies that are now members of the EU, and euro area crisis countries such as Greece, Ireland, Italy, Portugal and Spain. There is no registration fee. Keynote speakers include: Algirdas Šemeta, Member of the European Commission responsible for Taxation and Customs Union, Audit and Anti-Fraud; Sijbren Cnossen, Maastricht University and Erasmus University, Rotterdam Michael Keen, IMF, Washington; Slavko Linić, Minister of Finance of the Republic of Croatia. In the months following the Conference, the following options are offered:

- A special conference issue of Financial Theory and Practice (FTP), a double blind peer-reviewed academic journal, publishing articles in the field of public sector economics (Abstract Indexing: DOAJ, EconLit, HRČAK, IBSS, RePEc).
- Conference proceedings in the form of an edited book in electronic format.
- Depending on the number and quality of papers submitted, the organizers might also consider contacting some established academic publishers with a view to publishing an edited conference volume.

For more information please visit the conference website at: [www.ijf.hr/taxreforms2014](http://www.ijf.hr/taxreforms2014)

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>

Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>  
 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/lawcouncil/index.php/conferences>  
 Practising Law Institute <http://www.pli.edu/>  
 New York County Lawyers Association <http://www.nycla.org>  
 American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)  
 New York Bar Association <http://www.nysba.org/>  
 Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
 For Australian ones <http://www.hg.org/legal-events-australia.asp>  
 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**

Lane, Aaron ‘A taxing approach to choice: how behavioural taxes deliver perverse outcomes’, Institute of Public Affairs, 2 February 2014  
[http://www.ipa.org.au/portal/uploads/IPA\\_Paper-A\\_taxing\\_approach\\_to\\_choice-Feb\\_2014.pdf](http://www.ipa.org.au/portal/uploads/IPA_Paper-A_taxing_approach_to_choice-Feb_2014.pdf)

(2014) 48 (8) *Taxation in Australia*

- Reconstruction under the new transfer pricing law - Dritton Xhemajlaj and Nick Houseman
- Tax cases: Land tax, the purchaser and the uncompleted sale of land - Michael Norbury
- A matter of trusts: Super contributions result in breach of director’s duties - Delphine Tan and Philip Broderick
- 2013 cases show high ATO success rate - James Patto, Juliette Mason and Joanne Dunne
- Dealing with real property in “non-ideal” structures - Richard Bowden

(2014) 17 (3) *The Tax Specialist*

- The “new” Part IVA - Grant Wardell-Johnson
- International exchange of information: An Australian perspective - Mark Mathews
- Australian taxation issues for Chinese investors investing in Australian real property - Yat To Lee
- Managed investment trusts and the impact of foreign capital and reserve losses - Chris Colley

Tax Institute Seminar and convention papers:

NSW Division – published January

- Taxation of life insurance companies – Reflections on the 2000 reforms paper - Patrick Grob and Jeremy Hirschhorn
- The new transfer pricing rules in the context of financial services paper - Kristen Deards and Sarah Stevens
- Liabilities – A changing world post TOFA paper - Euan Campbell and Andrew Hirst
- Offshore banking units paper - Tony Frost, Ultan MacDonald, and Craig Marston

- Review of the debt/equity tax rules paper - Teresa Dyson
- Income tax and The Personal Property Securities Act 2009 (C'wlth) paper - David Wood
- BEPS: Treaty aspects paper - Claudio Cimetta
- Financial transaction taxes - Current state of play and potential impacts paper - Gavin Marjoram
- Tax issues in restructures, acquisitions and dealing with distressed debt paper - Ian Kellock
- Tax deferred distributions paper - Antoinette Elias and Brian Lane
- Transfer pricing aspects of insurance & reinsurance paper - Geoffrey Gill and Cameron Smith
- The attribution of profits to permanent establishments paper - Ian Fullerton
- Current issues relating to trusts Division 6C and MITs paper - Karen Payne
- Policy and tax reform paper - John Freebairn
- BEPS: OECD perspective paper - **Richard J Vann**

WA Division – published January

- An update on Government (in)activity paper - Narelle McBride, Nick Heggart, and Tristan Boyd

SA Division – published January

- Difficult practical property tax issues or 25 things I hate about property tax! - Michael Butler and Grantley Stevens
- SMSF property holdings – Passing the baton to the next generation paper - Daniel Jenkinson
- Property transactions: Think about GST or else paper - Michael Evans
- Dealing with real property in non-ideal structures paper - Richard Bowden
- Planning to purchase property in a perfect world paper - Jim McMillan

**Ting, Antony** ‘Apple iTax: made in Ireland, designed in the US’ *The Conversation* 12 March 2014 <http://theconversation.com/apple-itax-made-in-ireland-designed-in-the-us-24061>

## Overseas

*Bulletin for International Taxation* Number 3 - 2014

United Nations - The UN Model in Practice 1997–2013 - Wim Wijnen and Jan de Goede

International - Case Studies on Partnerships and Other Hybrid Entities - Kasper Dziurdz, Daniel Fuentes Hernández and Erik Pinetz

International - Case Studies on Business Profits - Christoph Marchgraber, Elisabeth Pamperl and Viktoria Wöhrer

OECD/Spain - Contract Splitting and Article 17 of the OECD Model: Is Source Taxation of Artistes and Sportsmen a New Dummensteuer? Andrés Báez Moreno

International - Procedural Instruments as a Way To Deal with Valuation - Uncertainty in International Tax Law - Roman Seer

South Africa - Treatment of Employee Share Schemes in South Africa – Local and Cross-Border - Ernest Mazansky

(2013) 61 (4) *Canadian Tax Journal*

Robert D. Brown, 1934-2013

Louise Beaugrand-Champagne, 1941-2013

The Treaty Network Theory: Accessing Foreign Tax Information Networks Under the OECD Model Convention — Mark Tonkovich

Suing Canadian Tax Officials for Negligence: An Assessment of Recent Developments — **John Bevacqua**

The Negotiation and Drafting of the First Australia-Canada Taxation Treaty (1957) — **C. John Taylor**

Tax Policy Round Table: The Process for Making Tax Policy: An International Comparison — Brian J. Arnold

Tax Policy Round Table: Tax Policy Formulation in Australia — Rob Heferen, Nicole Mitchell, and Ian Amalo (Full text - PDF)

Some Additional Comments on Australia’s Tax Policy Process — **Graeme Cooper**

Tax Policy Round Table: The Process for making Tax Policy in Canada — Brian Ernewein and Nancy Horsman

Tax Policy Round Table: Development of Tax Policy in New Zealand: The Generic Tax Policy Process — Struan Little, Geof D. Nightingale, and Ainslie Fenwick

Tax Policy Round Table: Tax Policy Making in the United Kingdom — John Whiting and Malcolm Gammie

Tax Policy Round Table: The Process for Making Tax Policy in the United States: A System Full of Friction — Eric Solomon

Policy Forum: Editors’ Introduction — The First-Time Donor Tax Credit — Tim Edgar and Kevin Milligan

Policy Forum: The First-Time Donor Credit — Sound Policy or Short-Term Fix? — A. Abigail Payne

Policy Forum: Assessing the First-Time Donor Credit— Can it Increase the Charitable Donation Levels of First-Time Donors? — Rachel Laforest

Policy Forum: Reflections on the First-Time Donor Credit — The Link Between Donation Incentives and the Regulation of Legal Charity — Adam Parachin

Current Cases: (FCA) Canadian Imperial Bank of Commerce v. Canada; (FCA) Canada v. Guindon; (TCC) Lehigh Cement Limited v. The Queen

International Tax Planning: Living with the Foreign Affiliate Dumping Rules

Personal Tax Planning: Selected Considerations in the Use of Professional Corporations

Planification fiscale personnelle: Certaines considérations sur l’utilisation d’une société professionnelle

Selected US Tax Developments: Offshore Funds: Implications of the Appellate Court Ruling Against Sun Capital

(2013) 61 *Canadian Tax Journal* Special Supplement

The Evolution of Indirect Taxes — Jean-Hugues Chabot and Mary Anne McMahon 45 Tax Law Practice, from Yesterday to Tomorrow — Pierre Cossette

The Federal Court of Appeal to the Rescue of Civil Law — The Honourable Justice Robert Décary

The Power To Audit Is the Power To Destroy: Judicial Supervision of the Exercise of Audit Powers — Guy Du Pont and Michael H. Lubetsky

Federal and Quebec Incentives for Resource Exploration—Flowthrough Shares — Claude E. Jodoin

GAAR: Observations on the Concept of Abuse — Denis Lacroix

Some Thoughts on Disclosure Rules in Canada: A Peek into the Future — Gilles Larin

The Role of the Attorney General in Tax Litigation — Wilfrid Lefebvre

Canada’s System of International Taxation: A Look Back and a Look Forward — Brian Mustard

Outbound Foreign Direct Investment: 25 Years of Searching for the Right Balance—The Parameters of the Canadian Cone, the Canadian Hourglass, and the Canadian Tax Base — Angelo Nikolakakis

GAAR at 25: A Trip Down Memory Lane and Charting an Uncertain Future — Richard W. Pound

Lawyers Are from Mars, but Tax Lawyers Are from Venus — Manon

The Rise and Dominance of Transfer Pricing in Canada — Alfred Zorzi and Al Rizzuto

(2014) 62 (1) *Canadian Tax Journal*

Challenges in Shifting Canadian Taxation toward Consumption — Jonathan Rhys Kesselman and Peter S Spiro

The Section 68 Reasonableness Standard after TransAlta — Robert D. McCue



The Importance of Family Resemblance: Series of Transactions after Copthorne — Benjamin Alarie and Julia Lockhart  
Policy Forum: Editor's Introduction - The General Anti-Avoidance Rule at 25 — Tim Edgar  
Policy Forum: Some Thoughts on the Supreme Court's Approach to the Determination of Abuse Under the General Anti-Avoidance Rule — Brian J. Arnold  
Policy Forum: Defending Against a GAAR Reassessment — Alan M. Schwartz and Kevin H. Yip  
Policy Forum: New Zealand's General Anti-Avoidance Rule - A Triumph of Flexibility over Certainty — **Craig Elliffe**  
Douglas J. Sherbaniuk Distinguished Writing Award  
Canadian Tax Foundation Regional Student-Paper Awards  
Current Cases: (SCC) Envision Credit Union v. Canada; (FCA) Canada (National Revenue) v. JP Morgan Asset Management (Canada) Inc.; (TCC) D & D Livestock Ltd. v. The Queen  
International Tax Planning: Estate Planning: US-Residence Beneficiaries of a Canadian Estate - Part 1  
Personal Tax Planning - Tax Writeoffs for Investment Losses: Lessons from Cases Involving Victims of Investment Fraud  
Planification fiscale personnelle: Montants déductibles aux fins de l'impôt au titre des pertes de placement: Leçons tirées de cas concernant des victimes de fraude en matière d'investissement  
Corporate Tax Planning: The Bump Denial Rules Revisited

*European Taxation* Number 2-3 - 2014

Denmark/European Union - Exit Taxation within the European Union/European Economic Area – After Commission v. Denmark (C-261/11) - Michael Tell  
The German Restructuring Privilege (Section 8c(1a) of the Corporate Income Tax Act) and the EU State Aid Rules (Article 107(1) of the TFEU) - Christian Brodersen and Norbert Mückl  
International - Tax Incentives: Ill-Advised Tax Policy or Growth Catalysts? Aleksandra Bal  
Final Losses under EU Tax Law: Proposal for a Better Approach - Domenico Pezzella  
Transfer Tax Regulations in Poland - Marek Kanczew  
EU Update - Commission - Laura Pakarinen and Tamás Kulcsár; Council - Laura Pakarinen and Tamás Kulcsár; Court of Justice - Laura Pakarinen and Tamás Kulcsár  
CFE news - Opinion Statement ECJ-TF 4/2013 of the CFE on the Decision of the European Court of Justice in Ettwein (Case C-425/11) - Prepared by the ECJ Task Force of the CFE  
Denmark - Favourable Ruling of the Danish National Tax Board on the Danish Anti-Avoidance Rules Regarding the US Check-the-Box Rules - Kim Wind Andersen and Birgitte Tabbert  
Germany - Article 9(1) of the OECD Model Restricts Income Adjustments Based on Formal Criteria - Tobias Hagemann  
Portugal - International Aspects of the New Portuguese Corporate Income Tax Regime: Enhancing Tax Competition in the European Market - José Calejo Guerra and José Diogo Mègre Pires  
Turkey - The Draft Income Tax Law - Diyadin Yakut  
United Kingdom - The Yates (2012) Case: Centre of Vital Interests of Dual Resident of Spain and United Kingdom was in United Kingdom - Brian Cleave  
United Kingdom - General Anti-Abuse Rule (GAAR) - Douglas Roxburgh

*International VAT Monitor* Number 1-2 - 2014

Chargeability and Deduction of EU VAT - Patrick Wille  
Taxation of B2C TBE Services under EU VAT from 2015 - Sophie Claessens and Ine Lejeune  
Postponed Accounting in the European Union - Yuriy Fedchyshyn  
GST on Package Tours to Australia - **Rebecca Millar**

Effective Economic Use of Services under Argentine IVA - Mirna S Screpante  
Practical Information on European VAT - The Editors  
Reports from: Albania, Algeria, Argentina, Austria, Simplified invoices, Belgium, Bolivia, Bosnia-Herzegovina, Brazil, Bulgaria, Canada, Chile, China, Cook Islands, Croatia, Cyprus, Czech Republic, Denmark, European Union, Finland, France, Greece, Grenada, Honduras, Hungary, Ireland, Isle of Man, Italy, Kenya, Kosovo, Latvia, Lebanon, Luxembourg, Malaysia, Malta, Mexico, Moldova, Morocco, New Zealand, Norway, Paraguay, Poland, Portugal, Romania, Russia, Serbia, Sierra Leone, South Africa, Spain, Sri Lanka, Sweden, Ukraine, United Kingdom, United States and Zimbabwe.  
VAT case notes - Case notes from: Australia, Austria, Canada, Finland, United Kingdom and United States.

(2013) 11 (2) *Journal of Legal Tax Research* <http://aaajournals.org/toc/jltr/11/2>  
Mandatory Arbitration within Tax Treaties: A Need for a Coherent International Standard - Michelle Bertolini and Pamela Weaver  
Procedural Aspects of Tax Fairness: A Content Analysis of Canadian Tax Jurisprudence - Jonathan M. Farrar, Maureen E. Donnelly and Sonia B. Dhaliwal  
“Widely Perceived as Grossly Unfair”: The Unfulfilled Promise of Interest Abatement - John Gamino  
“Temporary” Tax Provisions and Uncertainty: Evidence from a Survey of Professional Tax Preparers - Mark Jackson and Sonja Pippin  
Traversing the Regulatory Maze of Charity Care: The Institutional Method and IRC §501(r) - Linda J. Campbell, Pamela C. Smith and J. Michael Hostetler  
Deferral and Repatriation: A Proposal to Encourage Repatriation of Offshore Income - William A. Raabe, Cherie J. Hennig and John O. Everett

Repetti, James R; Ring, Diane M & McDaniel, Paul *Introduction to United States international taxation*, 6<sup>th</sup> ed, Alphen aan den Rijn, The Netherlands Kluwer, 2014, 256 pp. Hardcover, ISBN: 9789041136565; Price: EUR 130.00/ USD 176.00/ GBP 104.00

*World Tax Journal* Number 1 - 2014  
Coordinating the Action of Regional and Global Players during the Shift from Bilateralism to Multilateralism in International Tax Law - Pasquale Pistone  
BEPS: An Interim Evaluation - Yariv Brauner  
Intra-Group Debt at the Crossroads: Stand-Alone versus Worldwide Approach - **Chloe Burnett**  
A Computational Legal Analysis of Acte Clair Rules of EU Law in the Field of Direct Taxes - Marcel GH Schaper

## 12 Quotable quotes

“Dr Henry said he was frustrated by the lack of progress on tax and welfare reform since his wide-ranging review of the taxation system in 2010 and tax reform did not appear to be a political priority.

The majority of recommendations in the Henry tax review were never implemented.

Experts are concerned that expensive welfare entitlements have been added to the budget in recent years and existing payments are too generous, including the age pension, which consumes almost 10 per cent of the federal budget.

...

Dr Hewson said he shared Dr Henry's frustration over the lack of progress on tax reform. He said the Henry review should be a benchmark to judge tax proposals and changes.

"The need to reform the tax/transfer system should now be an urgent priority," Dr Hewson said.

"I believe this situation now calls for a big package, calling for some big and decisive new thinking."

He said both the Abbott government and Labor had ruled out changes to GST, housing tax breaks and superannuation, which put politics in the way of economic reform.

To get around obstructive politics, Dr Hewson said Australia should -consider the introduction of an independent tax commission, similar to the Reserve Bank board, which sets interest rates.

"At the extreme, it could be truly independent of governments, with powers in consultation with governments ... to analyse, develop, educate and deliver the reform packages it believes necessary over the next several decades – a Reserve Bank-type role," he said."

Source: Anderson, Fleur 'Day of reckoning': looming budget crisis needs urgent action, says Ken Henry', *Sydney Morning Herald Business Day*, 12 March 2014  
<http://www.smh.com.au/business/the-economy/day-of-reckoning-looming-budget-crisis-needs-urgent-action-says-ken-henry-20140312-34ln7.html>

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“Get used to hearing a lot more this year about the unfortunately named BEPS – base erosion and profit shifting. This is really an updated version of transfer pricing – although much larger in terms of dollars and range of activities.”

Source: Hewett, Jennifer 'ATO versus the multinationals', *Australian Financial Review* 19 March 2014 p 2

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The following was supplied by Rick Krever.

“At this point and by way of postscript, I should acknowledge the length of these reasons and offer a form of apology to those reading it who are not the parties or their counsel, nor appellate judges or their clerks. I can do no better than quote from a 2013 address by Lord Neuberger of Abbotsbury, President of the UK Supreme Court (entitled ironically Justice in an Age of Austerity): “We seem to feel the need to deal with every aspect of every point that is argued, and that makes the judgment often difficult and unrewarding to follow. Reading some judgments one rather loses the will to live — and that is particularly disconcerting when it’s your own judgment that you are reading.””

Source: Justice Patrick Boyle of the Tax Court of Canada, in *McKesson Canada Corp. v The Queen*, 2013 TCC 404 (an income tax transfer-pricing decision), at footnote 82 (on page 99 of the reasons for decision).

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## **ATTA News April 2014**

<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>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2015</b>	<b>2</b>
<b>3 Support ATTA Member Dale Boccabella in raising funds for Breast Cancer Support Services</b>	<b>2</b>
<b>4 Arrivals, departures and honours</b>	<b>2</b>
<b>5 New Zealand developments</b>	<b>3</b>
<b>6 Vacancies</b>	<b>4</b>
<b>7 Call for papers</b>	<b>6</b>
<b>8 ATTA members in the media</b>	<b>7</b>
<b>9 Tax, accounting, economics and law related meetings</b>	<b>7</b>
<b>10 Recent publications</b>	<b>11</b>
<b>11 Quotable quotes</b>	<b>14</b>

### **1 Presidential column**

First, some good news. Some of you would have heard about Mark Keating's recent accident when he was knocked off his bicycle, resulting in a broken elbow – one of those painful and inconvenient injuries that can totally disrupt your life. The good news is that Mark is healing, the cast is off and he is back at work. One of the consequences of Mark's injury was that the 2013 volume of JATTA was delayed. It is now ready for publication – we are in the hands of the webmaster, but it should be posted within the next few days. I would like to record my appreciation of the members of the editorial team who have been working to get the journal out, and the University of Auckland Business School for outsourcing the editorial work while Mark was out of action.

While reflecting on what has happened this month, I read the Commissioner of Taxation's speeches to the Taxation Institute of Australia last month and the Tax Administration Conference this week. It is interesting to see the references to the ATO reinventing itself. Although Australia has a reputation for being one of the best tax administrations in the world, the focus of the ATO is shifting to one of "fostering willing participation" in the system. The message that the ATO, and the Government, is responding to is the message that compliance has become too expensive and onerous for many taxpayers and that we need a system that allows trust between the ATO and business.

At the same time the Government is highlighting the shortfall in revenue, and putting the community on notice that spending must be restrained. The challenge to the ATO will be to develop the "light touch" regulatory framework while maintaining the integrity of the system. We are halfway through Semester One already and the pace will pick up from here until the end of semester. I hope that you are all able to take some time out over the Easter holiday period to regroup and return refreshed.

Helen Hodgson

## **2 ATTA Conference 2015**

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

## **3 Support ATTA Member Dale Boccabella in raising funds for Breast Cancer Support Services**

Team ASB@UNSW comprising Rob Owens (ASB Finance Manager), David D'Arcy (ASB IT Manager) Dale Boccabella (Tax Academic), are delighted to be representing the Australian School of Business (ASB) at the University of New South Wales (UNSW), Australia, in raising money for breast cancer support services in conjunction with the Cancer Council NSW. Team ASB@UNSW are entering the Fitness First Corporate Series mini-triathlon to be held on 13 April 2013 in and around Sydney Harbour.

For more information, or to donate or to leave a message of encouragement, please visit <http://nsw.cancercouncilfundraising.org.au/teamPage.aspx?TeamID=74854>. The site for donations will remain open for 2 weeks after the triathlon. Thank you for your support. Best wishes from the team (Dale, David and Rob).

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

**Kathleen Anderson**, Chartered Tax Adviser, Registered Tax Practitioner, Justice of the Peace, was recently appointed Lecturer (H.Ed) in Taxation Law, School of Accounting and Law at RMIT University, City Campus. Kathleen is a Principal Consultant with subject matter expertise in taxation law (tax specialist) for tertiary higher education learning gained from extensive experience in professional taxation and accounting services. Her research interests include Taxation & Accounting Developments and Professional Ethics & Values.

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Meet the winners of the inaugural Tax Institute Tax Adviser of the Year awards

We are proud to announce the winners of the very first Tax Adviser of the Year Awards were awarded last night at a ceremony during the gala dinner at The Tax Institute's 29th National Convention in Hobart.

- Chartered Tax Adviser of the Year: David Russell, CTA AM RFD QC
- Tax Adviser of the Year: Wayne Plummer, ATI, PwC Australia
- Emerging star: Matthew Andruchowycz, CTA, Wallmans Lawyers

You can read what the judges had to say about the winners here: [taxinstitute.com.au/tax-awards/meet-the-winners](http://taxinstitute.com.au/tax-awards/meet-the-winners)

Our congratulations also go to our finalists, and to everyone else who was nominated:

- Chartered Tax Adviser of the Year finalists: Sheena Kay, CTA, KPMG and Andrew Mills, CTA- Life, Australian Tax Office
- Tax Adviser of the Year finalists: Lynn Kelly, CTA, Commonwealth Bank of Australia and Greg Travers, CTA, William Buck Sydney
- Emerging Tax Star finalists: Reuben Bramanathan, CTA, McCullough Robertson and Elissa Romanin, Minter Ellison Lawyers

Source: Email from Tax Institute, 28 March 2014

## **5 New Zealand developments**

The IRD Policy and Strategy Unit has produced a Special Report on the changes to the tax rules relating to foreign superannuation schemes held by NZ tax residents. The report may be found at the following link:

<http://taxpolicy.ird.govt.nz/publications/2014-sr-foreign-superannuation/overview>

In summary, from 1st April 2014 the FIF rules no longer apply for interests in foreign superannuation schemes, except where the interest was first acquired when the individual was a NZ tax resident, or where it is grandparented. Where the interest in the foreign superannuation scheme is acquired by a NZ tax resident, generally the FIF rules apply regardless of when the interest was acquired. Grandparenting applies when an individual has met their tax obligations for the foreign superannuation scheme under the FIF rules, prior to the legislative changes on 20th May 2013.

From 1st April 2014, interests in foreign superannuation schemes will be taxed under three circumstances. First, when the amounts are received by the individual, either in the form of a pension stream or as a lump sum payment. Second, when the funds are transferred into another NZ or Australian superannuation scheme. Finally, when the interest in the foreign superannuation scheme is transferred to another person, except where rollover relief is available.

When lump sums are received or transferred in the four years immediately after the individual becomes a NZ tax resident, these will usually be exempt from tax.

There are no changes to the taxation of foreign pensions that are received by NZ tax residents. These are usually taxed in full when they are received.

A further change is the introduction of the 'low-compliance option'. This is available to people who received a lump sum payment from a foreign superannuation scheme between 1 January 2000 and 31 March 2014, but did not comply with the tax obligations relating to the scheme. In this situation, individuals can include 15 per cent of the lump sum in either their 2013/14 or 2014/15 income tax return, and pay tax on this amount.

In addition, individuals who transfer their foreign superannuation funds into a KiwiSaver scheme may be eligible for a new form of 'permitted withdrawal' to allow them to pay any tax liability that arises from the transfer. In some cases, this permitted withdrawal may also be used to repay outstanding student loan obligations.

Lisa Marriott

## **6 Vacancies**

### **Editor, Australian Tax Forum**

See attachment.

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### **Post-Doctoral Research Fellow Base Erosion and Profit Shifting (BEPS)**

Part-time: 0.5 FTE

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly in selected topics on Base Erosion and Profit Shifting (BEPS). The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD in the period mentioned above.

Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

- The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)
- The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

- Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)
- Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD
- Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman
- Support in academic organizational matters
- Teaching or lecturing courses in international; European or comparative taxation for the IBFD or within the framework of agreements concluded between IBFD and universities worldwide

Requirements and characteristics

Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

- Previous academic experience and scientific publications
- Previous academic experience and scientific publications in the topic of the vacancy
- A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials
- Sound knowledge and experience on a broad range of cross-border tax topic as objectively evidenced in the CV
- Fluent knowledge of additional foreign language(s) besides English and the mother language
- Other academic merits

Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from July-August 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be Euro EUR 65,000 (based on full-time employment and already including 8% holiday pay) completed by an attractive package of fringe benefits, amongst others:

- Free physiotherapy massage every three weeks
- 5.44% Personal Budget (individual choice to buy up to 16.5 days of paid holiday per year or end of year bonus)

For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 2 June 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects.

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20BEPS%20-%2020032014.pdf>

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### **Post-Doctoral Research Fellow Selected topics of UN's work in Tax Matters**

Part-time: 0.5 FTE

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly in selected topics on selected topics of UN's work in Tax Matters. The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD in the period mentioned above.

Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

- The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)
- The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

- Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)
- Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD
- Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman
- Support in academic organizational matters
- Teaching or lecturing courses in international; European or comparative taxation for the IBFD or within the framework of agreements concluded between IBFD and universities worldwide

Requirements and characteristics



Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

- Previous academic experience and scientific publications
- Previous academic experience and scientific publications in the topic of the vacancy
- A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials
- Sound knowledge and experience on a broad range of cross-border tax topic as objectively evidenced in the CV
- Fluent knowledge of additional foreign language(s) besides English and the mother language
- Other academic merits

Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from July-August 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be Euro EUR 65,000 (based on full-time employment and already including 8% holiday pay) completed by an attractive package of fringe benefits, amongst others:

- Free physiotherapy massage every three weeks
- 5.44% Personal Budget (individual choice to buy up to 16.5 days of paid holiday per year or end of year bonus)

For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 2 June 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects.

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post->

[Doctoral%20Research%20Fellow%20UN%20tax%20issues%20-%2020032014.pdf](http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20UN%20tax%20issues%20-%2020032014.pdf)

## **7 Call for papers**

### **Curtin Law and Taxation Review (CLTR). Call for Contributions – Inaugural Issue 2014**

The Editorial Board of the *Curtin Law and Taxation Review (CLTR)* invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the inaugural issue of the CLTR which will be published in 2014.

The CLTR is a general law journal which will also publish articles that deal with taxation law and practice. It is planned to publish between 8 and 10 articles and book reviews in the 2014 issue. A competitive editorial policy will apply to the selection of articles.

The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes, and authors should refer to the CLTR 2014 Author Guidelines document which is downloadable from the 'CLTR Author Guidelines' link on the CLTR website at

<http://business.curtin.edu.au/research/publications/journals/law-tax/index.cfm>

In particular, authors should note that CLTR has adopted the *Australian Guide to Legal Citation* (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Associate and Academic Editor of the CLTR at [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au) by **Monday 30th June 2014**.

## 8 ATTA members in the media

**John Passant**, from the school of political science and international relations, at the Australian National University, said the trend noted by Computershare was further evidence multinationals did not take global regulators seriously.

"US companies are doing this on the hard-nosed basis that any [regulatory] changes that will be made won't have an impact on their ability to avoid tax," he said.

"They think it is going to take a long time for the G20 to take action, or that they are just all talk."

Source: *The Age* 24 March 2014 <http://www.theage.com.au/business/more-multinationals-head-for-tax-haven-20140323-35bkg.html?skin=text-only>

## 9 Tax, accounting, economics and law related meetings

### Local

**University of Melbourne Tax Masters program 2014**, at <http://www.law.unimelb.edu.au/masters/courses-and-subjects/course-details/yr/2014/cid/887>

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

**Atax 26th GST Conference**, Monday, April 28, 2014 9:00 am - Tuesday, April 29, 2014 5:00 pm, \$1,595.00, Hilton Brisbane Hotel, 190 Elizabeth Street, Brisbane, Qld, 4000. Online registration will open Monday 3 February. Conference fees include the following: Two days of conference presentations; Full conference catering; Electronic access to conference papers and presentations; Dinner at award winning Restaurant Two on Monday 28 April. Partners are welcome to attend at an additional cost of \$150; Post conference drinks Full fee registration (\$1,595) is available from 1 March till 11 April. For further information please contact Christine Brooks [christine.brooks@unsw.edu.au](mailto:christine.brooks@unsw.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz. Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

**Tax Treaty Case Law around the Globe** May 22-24, 2014, Tilburg. The conference aims at presenting and discussing the most interesting Tax Treaty Cases which recently have been decided all over the world. Outstanding experts of the relevant jurisdictions present the most interesting and important decisions taken in their countries and which may affect the interpretation and application of tax treaties in other jurisdictions.

<http://www.tilburguniversity.edu/research/institutes-and-research-groups/fit/conferences-and-courses/tax-treaty-case-law/>

Institute for Austrian and International Tax Law Vienna and the Akademie der Wirtschaftstrehänder present a three-day course for very experienced tax practitioners “**The Practice of Double Tax Treaties in Case Studies – Senior level course**”, scheduled on June 26-28, 2014 in Vienna. Please note the 10% bonus when booking before April 30, 2014.

For further details please visit our website

[http://www.wu.ac.at/taxlaw/en/eventsn/the\\_practise\\_of\\_double\\_tax\\_treaties](http://www.wu.ac.at/taxlaw/en/eventsn/the_practise_of_double_tax_treaties)

Or contact Ms. Barbara Ender, [b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)

**21st Viennese Symposium on International Tax Law** “The OECD-Model-Convention and its Update 2014”, held in English, Vienna, Wednesday, 2nd July 2014. This Symposium will be organised by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with the International Fiscal Association (IFA), Austrian Branch. The Symposium will be free of charge. Invitation on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

Today we would like to invite PhD candidates to participate in the **DIBT Doctorate Workshop on GAARs** related to the conference “General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?” The Doctorate Workshop will be held in Rust, Burgenland on Thursday July 3, from 15:00 to 18:00 and will be organized by the Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center.

The DIBT Doctorate Workshop on GAARs is an opportunity for doctoral students who are writing their thesis in this area to give a short presentation of the current status of their work and their preliminary research results. After each presentation one of the DIBT collegiates will comment on the dissertation project of the speaker (from the point of view of his or her discipline). Then the project will be discussed amongst the students and professors who are already present in Rust.

If you are a PhD candidate yourself, wishing to apply, please submit the application form together with your CV, research outline and preliminary table of contents (in English please) by email to [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at) by April 30, 2014, at the very latest. If you know

someone else who might be in the target group and might be interested to apply, please spread the word and encourage him/her to apply!

The application process will be competitive, and those who will be selected by the academic committee will be admitted to participate in the doctorate workshop and the conference for free. If really needed a small support for travel and/or accommodation could eventually be possible (but has to be negotiated individually).

Please read more about the conference and workshop on our website  
[https://www.wu.ac.at/taxlaw/en/eventsn/rust2014gaars\\_workshop](https://www.wu.ac.at/taxlaw/en/eventsn/rust2014gaars_workshop)

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

Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center **General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?** Rust (Burgenland, Austria) from 3-5 July 2014.

[http://www.wu.ac.at/taxlaw/en/eventsn/rust2014\\_gaars](http://www.wu.ac.at/taxlaw/en/eventsn/rust2014_gaars)

The conference will be preceded by a doctoral seminar about the topic, in the afternoon and will start on Thursday July 3 with a welcome dinner. The working sessions will take place on Friday and Saturday, all day. The conference will close after dinner on Saturday, departure is scheduled for Saturday evening or Sunday, depending on your flights.

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2014

Introductory\*, Intermediate\*\*, Advanced\*\*\*

Principles of Transfer Pricing \*\* 5-9 May 2014, Kuala Lumpur

Transfer Pricing and Indirect Taxes \*\* 16-17 June 2014, Singapore

International Tax Planning and Anti-Avoidance Rules \*\* 4-6 August 2014, Shanghai

Note that the early-bird discount is not applicable for this course.

Transfer Pricing and Dispute Resolution: Aligning Strategy and Execution \*\* 11-12 August 2014, Kuala Lumpur

Summer Course: Principles of International and Comparative Taxation \* 18-29 August 2014, Amsterdam

Transfer Pricing Planning: Structuring Appropriate Policy \*\* 8-9 September 2014, Singapore

Transfer Pricing Workshop \*\*\* 29-30 September 2014, Kuala Lumpur

Introduction to VAT including Cross-Border Supplies, Financial Services and Real Estate \* 16-18 November 2014, Dubai

ITA109 Fundamentals of Transfer Pricing (Online course)

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

8th Asia / Africa IFA conference - 2014 15-16 May 2014, Mauritius

Offering a unique experience, this is the only conference that bridges Africa and Asia. The main topics will be:

- Day 1: Addressing the substance over form conundrum
- Day 2: Investing in Africa and issues relating to direct and indirect taxes.

2014 **Mumbai, India** (12 October 2014 - 17 October 2014) [www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)

Subject 1: Cross-border outsourcing - issues, strategies and solutions

Subject 2: Qualification of taxable entities treaty protection

2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)

Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"

2016 **Madrid, Spain**

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

**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>

**Tax Reforms: Experiences and Perspectives**, 20 June 2014, Zagreb, Croatia, Institute of Public Finance, Zagreb; Faculty of Economics, University of Zagreb and Faculty of Economics, University of Rijeka. The aim is to compare experiences and draw lessons from tax reforms in different countries, particularly former transition economies that are now members of the EU, and euro area crisis countries such as Greece, Ireland, Italy, Portugal and Spain. There is no registration fee. Keynote speakers include: Algirdas Šemeta, Member of the European Commission responsible for Taxation and Customs Union, Audit and Anti-Fraud; Sijbren Cnossen, Maastricht University and Erasmus University, Rotterdam Michael Keen, IMF, Washington; Slavko Linić, Minister of Finance of the Republic of Croatia. In the months following the Conference, the following options are offered:

- A special conference issue of Financial Theory and Practice (FTP), a double blind peer-reviewed academic journal, publishing articles in the field of public sector economics (Abstract Indexing: DOAJ, EconLit, HRČAK, IBSS, RePEc).
- Conference proceedings in the form of an edited book in electronic format.
- Depending on the number and quality of papers submitted, the organizers might also consider contacting some established academic publishers with a view to publishing an edited conference volume.

For more information please visit the conference website at: [www.ijf.hr/taxreforms2014](http://www.ijf.hr/taxreforms2014)

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>

Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>

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/lawcouncil/index.php/conferences>

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association Taxation CLE topics

[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
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**

(2014) 13 (4) *Australian GST Journal*

Editorial

Case note – Gina Lazanas and Robyn Thomas - AP Group: No questions of law raised on appeal

Balancing the books and getting more GST: A comparative study – John Davison

(2013) 8 (1) *Journal of the Australasian Tax Teachers Association*

Foreword

Multinational Business Restructuring: Are Tax Authorities Trying to Hold Back the Tide?

**Julie Harrison**, Christina Stringer, and Jasneet Singh

A History of the Australasian Tax Teachers Association - **Fiona Martin**

Using one-on-one Interviews in tax teaching - **John Minas**, Dr **Sonia Shimeld** and **Simone Bingham**

Paul Keating, tax alchemist? A study proposing the interpretive tools of Pierre Bourdieu - Dr **Diane Kraal**

The Australian Capital Territory has adopted measures to abolish stamp duty and impose a land tax on all real property: Will this approach be adopted by other States in Australia?

**John McLaren**

Neoliberalism In Australia And The Henry Tax Review - **John Passant**

Social Enterprise: Some Tax Policy Considerations - **Jonathan Barrett** and **John Veal**

Income tax and environmental provisions – green gold or lead weight? **Sally Joseph**

(2014) 71 *Taxation Today* – (April)

- Inland Revenue heavily sanctioned by judge over misleading affidavit– James Coleman
- Tax taxation of E-commerce: what can New Zealand authorities implement in order to minimise the loss of tax revenue? – **Clinton Alley**

### **Overseas**

*British Tax Review* Number 1, 2014

Article 26 of the OECD Model Tax Convention—group requests—the birth of a new international standard? Recent developments in Switzerland and potential ramifications for other jurisdictions - Filippo Nosedà

Case Notes

Buzzoni v HMRC: another Ingram? Mary Ashley

HMRC v Lloyds TSB Equipment Leasing (No.1) Ltd: when is saving tax the “sole or main object”? Michael McGowan

Aberdeen Asset Management plc v HMRC: flow and ebb of legislative volume - Philip Simpson

## Articles

iTax—Apple's International Tax Structure and the Double Non-Taxation Issue - **Antony Ting**

Hong Kong's Treaty Network: Are the US, Germany and Australia Sensibly Standing Aloof? Or Sadly Missing Out? **Michael Littlewood** and Kyle Rainsford

(2014) 62 (1) *Canadian Tax Journal*

[http://www.ctf.ca/CTFWEB/EN/Publications/CTJ\\_Contents/2014CTJ1.aspx](http://www.ctf.ca/CTFWEB/EN/Publications/CTJ_Contents/2014CTJ1.aspx)

Challenges in Shifting Canadian Taxation toward Consumption — Jonathan Rhys Kesselman and Peter S. Spiro

The Section 68 Reasonableness Standard after TransAlta — Robert D. McCue

The Importance of Family Resemblance: Series of Transactions after Copthorne — Benjamin Alarie and Julia Lockhart

Policy Forum: Editor's Introduction - The General Anti-Avoidance Rule at 25 — Tim Edgar

Policy Forum: Some Thoughts on the Supreme Court's Approach to the Determination of Abuse Under the General Anti-Avoidance Rule — Brian J. Arnold

Policy Forum: Defending Against a GAAR Reassessment — Alan M. Schwartz and Kevin H. Yip

Policy Forum: New Zealand's General Anti-Avoidance Rule - A Triumph of Flexibility over Certainty — **Craig Elliffe**

Douglas J. Sherbaniuk Distinguished Writing Award

Canadian Tax Foundation Regional Student-Paper Awards

Current Cases: (SCC) *Envision Credit Union v. Canada*; (FCA) *Canada (National Revenue) v. JP Morgan Asset Management (Canada) Inc.*; (TCC) *D & D Livestock Ltd. v. The Queen*

International Tax Planning: Estate Planning: US-Residence Beneficiaries of a Canadian Estate - Part I

Personal Tax Planning - Tax Writeoffs for Investment Losses: Lessons from Cases Involving Victims of Investment Fraud

Corporate Tax Planning: The Bump Denial Rules Revisited

Goldberg, Daniel *Death of the income tax: a progressive consumption tax and the path to fiscal reform*, Oxford, Oxford University Press, 2013

*International Transfer Pricing Journal* Number 2 - 2014

International - BEPS: Current Reality and Planning in Anticipation - Cym Lowell and Matthew Herrington

International - Considering Market Features in Latin America as Part of a Transfer Pricing Analysis - Hernán Katz, Maria Jose Gonzalez and Angeles Martinez

International - The Effectiveness of Mutual Agreement Procedures as a Means for Settling International Transfer Pricing Disputes - Ramazan Biçer

International - Supply Chain Management Using Alternative Manufacturing Models - Sunny Kishore Bilaney

India - Applicability of Transfer Pricing Provisions to the Assignment of Contracts - P. Raj Kumar Jhabakh

Japan - International Taxation in Japan: Revised Transfer Pricing Guidelines by the National Tax Agency - Naoki Oka

Luxembourg - Luxembourg Court Case on Intercompany Financing Increases Focus on Transfer Pricing - Marc Rasch, Lise Lozano-Moury and Dario Pala

Peru - New Transfer Pricing Environment - Sophia Castro

United Kingdom - UK Transfer Pricing Developments in 2013: O Tempora, O Mores - Andrew Casley and Mike Boorman

Netherlands - New Dutch Transfer Pricing Decree - Jaap Reyneveld and Eduard Sporken

Netherlands - Decree of 14 November 2013, No. IFZ 2013/184M – International Tax Law. Transfer prices, application of the arm's length principle and the Transfer Pricing Guidelines

for Multinational Enterprises and Tax Administrations (OECD Guidelines). Translation provided by KPMG Meijburg & Co / KPMG Global Transfer Pricing Services

*International VAT Monitor* Number 2 - 2014

VAT on Books - Marlene Botes

Hospital and Medical Care by Commercial Hospitals under EU VAT - Stefano Chirichigno and Vittoria Segre

Transfers of Businesses and Farm Land under Australian GST - Anton Joseph

The State of VAT Harmonization in the SADC - Puseletso Letete

VAT in the East African Community - Rup Khadka

VAT and the Financial Services Sector in Nigeria - Abdulateef Olatunji Abdulrazaq

Overview of General Turnover Taxes and Tax Rates - The Editors

VAT news - Reports from: Argentina, Austria, Belgium, Benin, Bosnia and Herzegovina, Burkina Faso, Canada, Cape Verde, Colombia, Congo (Dem. Rep.), Congo (Rep.), Czech Republic, European Union, Finland, Georgia, Germany, Greece, Ireland, Italy, Ivory Coast, Luxembourg, Madagascar, Morocco, Namibia, Netherlands, Norway, Pakistan, Paraguay, Peru, Poland, Puerto Rico, Romania, Seychelles, Singapore, South Africa, Spain, St Lucia, Sweden, Ukraine, United Kingdom, United States, Uruguay and Venezuela.

VAT case notes - Case notes from: Austria, Canada, Kenya, United Kingdom and United States.

(2013) 67 (1) *National Tax Journal*

Fiscal zoning and sales taxes: do higher sales taxes lead to more retailing and less manufacturing? Daria Burnes, David Neumark, and Michelle J. White

Ranking up by moving out: the effect of the Texas top 10% plan on property values - Kalena E. Cortes and Andrew I. Friedson

Implicit debt capitalization in local housing prices: an example of unfunded pension liabilities - Robert C. MacKay

The issuance of state and local debt during the United States great recession - Ronald C. Fisher and Robert W. Wassmer

The effect of insurance premium taxes on interstate differences in the size of the property-casualty insurance industry - Martin F. Grace, David L. Sjoquist, and Laura Wheeler

Unemployment compensation during the great recession: theory and evidence - Walter Nicholson, Karen Needels, and Heinrich Hock

A short review of recent evidence on the disincentive effects of unemployment insurance and new evidence from New York State - Bruce D. Meyer and Wallace K. C. Mok

Financing unemployment insurance - Wayne Vroman and Stephen A. Woodbury

Book Review: The death of the income tax: a progressive consumption tax and the path to fiscal reform - Laurence Seidman

(2013) 66 (4) *National Tax Journal*

Expert and public attitudes towards tax policy: 2013, 1994, and 1934 - Diane Lim, Joel Slemrod, and Eleanor Wilking

Evaluating broad-based approaches for limiting tax expenditures - Eric J. Toder, Joseph Rosenberg, and Amanda Eng

Income taxes and compliance costs: how are they related? Rosemary Marcuss, George Contos, John Guyton, Patrick Langetieg, Allen Lerman, Susan Nelson, Brenda Schafer, and Melissa Vigil

Changes in the organization of business activity and implications for tax reform - George A. Plesko and Eric J. Toder

Small business, innovation, and tax policy: a review - William Gale and Samuel Brown

New perspectives on income mobility and inequality - Gerald Auten, Geoffrey Gee, and Nicholas Turner

Recent income trends for top executives: evidence from tax return data - Seth H. Giertz and Jacob A. Mortenson



Revenue cycles and risk-sharing in local governments: an analysis of state rainy day Funds - Erick M. Elder and Gary A. Wagner

## 11 Quotable quotes

“It is impossible to identify exactly how much tax is being avoided, but the estimates are mind-boggling. Some \$20 trillion in funds is parked in tax havens, according to *The Economist*.

About \$160 billion each year is stripped from developing nations thanks to tax avoidance by multinationals, a report by Christian Aid found, comfortably more than they receive in aid handed out by rich nations.”

Source: Allard, Tom ‘Global tax avoidance – a trillion-dollar evil’ *Sydney Morning Herald* News Review 22-23 February 2014 pp 8-9

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“[...] I'm sick of seeing tradies show up in cars worth more than my mortgage and then offer me a "cash-only" deal. Everyone who does that to me gets shown the door and I report them to the ATO.

Just last week, I was part of a conversation where blokes were boasting about how they do this. When asked, "How much do you earn?" one guy answered, "Around 90 to \$100,000 per year unless you're the Tax Office - then I earn about \$40,000."

It's just wrong.”

Source: NewsHound Ashton, Rob ‘Comments of the week, March 28 to April 3, 2014’ *Sydney Morning Herald* 4 April 2014 <http://www.smh.com.au/comment/comments-of-the-week-march-28-to-april-3-2014-20140404-zqqgz.html>

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“I don't think any of my colleagues thought then that the Opposition would set about opposing practically everything; that they would be so militant in their opposition to everything the government was doing. The degree of conflict that ensued was a surprise.”

Source: Quoting Harry Evans, then a senior Senate official, in an interview with author ie Hocking, *Jenny Gough Whitlam: his time*, Volume 2, Carlton, Vic, Miegunyah Press/Melbourne University Publishing Ltd, 2012 p 159

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“Fitzgerald had found that, in the six years before 1972, foreign-owned mining companies received such generous concessions and subsidies that their tax payments were minimal, in some instances negligible, while their profits were immense. Whitlam termed it ‘the great minerals rip-off’, a scandalous collusion that enabled Utah Development ‘to pay only 5.2% of their profits in tax from 1969 to 1973, Hammersley Holdings to pay a miserable 0.2% tax in 1966-1973, the Western Mining Corporation to pay only 0.06% tax in 1967-1973 and Alcoa and Queensland Alumina to pay no tax at all from 1968 to 1972’.”

Source: Hocking, Jenny *Gough Whitlam: his time*, Volume 2, Carlton, Vic, Miegunyah Press/Melbourne University Publishing Ltd, 2012 p 200

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“The managing partner of tax and legal at PwC Tom Seymour says, unless income tax brackets are adjusted, individuals on \$80,000 per year earnings will be paying 40 per cent of every additional dollar earned to the Commonwealth by the 2039-2040 financial year.

"As people's incomes go up with inflation, they lose more and more of that to tax in real terms because the tax rates don't increase," he observed.

"It's just an example of where our fiscal regime and, in particular, the tax side of that regime, is under extreme pressure at the moment."

PwC's report also shows that average income earners will move from paying about 21 per cent of their total income in personal tax to 34 per cent in 2039-2040 and 38 per cent in 2049-2050.”

Source: Hyam, Rebecca ‘Bracket creep to put average earners at top tax rate by mid-century’ *ABC News* 14 April 2014 <http://www.abc.net.au/news/2014-04-14/bracket-creep-set-to-put-average-earners-at-top-tax-rate-by-mid/5388936>

## **ATTA News May 2014**

<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>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2015</b>	<b>2</b>
<b>3 Hill ATTA Medal</b>	<b>2</b>
<b>4 Graham Hill IFA Research Prize</b>	<b>2</b>
<b>5 Arrivals, departures and honours</b>	<b>4</b>
<b>6 New Zealand developments</b>	<b>5</b>
<b>7 Vacancies</b>	<b>5</b>
<b>8 Call for papers</b>	<b>8</b>
<b>9 ATTA members in the media</b>	<b>9</b>
<b>10 Tax, accounting, economics and law related meetings</b>	<b>9</b>
<b>11 Recent publications</b>	<b>13</b>
<b>12 Quotable quotes</b>	<b>17</b>

### **1 Presidential column**

As I write this we are all working through the implications of the first Abbott/Hockey Budget, handed down on 13 May. The budget was expected to be tough, but this budget has been criticised widely for a range of reasons.

This budget is an attempt to balance the books, but it does so in a very one sided way. It addresses the expenditure side of the budget but pays little attention to repairing revenue streams. The underlying budget deficit has arisen because there is insufficient revenue to pay for budgeted commitments: accordingly action should be taken on both revenue and expenditure to address the deficit.

The analysis by Peter Whiteford and Daniel Nethery (Crawford School of Public Policy) 'Sharing the Budget pain' <[https://crawford.anu.edu.au/sites/default/files/news/files/2014-05/sharing\\_the\\_budget\\_pain\\_background\\_note.pdf](https://crawford.anu.edu.au/sites/default/files/news/files/2014-05/sharing_the_budget_pain_background_note.pdf)> demonstrates how the focus on cutting expenditure hits low income families hardest. There are many avenues that could be used to help to "share the pain" other than increased tax rates. Some of these, as raised at the 2011 Tax Forum, include the superannuation tax concessions, negative gearing and capital gains tax; all of which provide larger tax incentives to taxpayers with more resources, whether assets or income. In particular, the Temporary Budget Repair Levy, which is the major measure to target high income earners, is planned as a temporary measure.

The reduction in staffing levels could also impact on the capacity of the ATO to address corporate tax avoidance, for example Base Erosion and Profit Shifting activities. The Government has announced a Tax Reform White Paper before the end of its first term. As tax academics, we need to be a part of this debate, providing evidence based research to inform the decisions that will be necessary.

The other core issue for us is the deregulation of fees for university courses. It has been suggested that fees for commerce and law courses are likely to be impacted less than other degrees, but given that there is an overall reduction in funding, universities will have to make that up from somewhere. Another little gem hidden in Budget Paper No 2 was the reduction in Research Training Scheme Funding, which will allow universities to charge fees to HDR

students. Although universities will set up scholarship schemes, given the current financial environment that universities are operating within, and where tax research ranks in research priorities, we need to be aware of the impact that the introduction of fees will have on our HDR students.

Overall, this budget is likely to widen the gap between those who are doing well and those who are struggling. One of the most important mechanisms to close that gap is education – and the changes to the higher education system and schools funding are likely to make it harder to access. Workforce participation is the best protection against poverty, but we are dismantling the safety nets for those who can't participate; and the youngest members of our society are being hit hardest through the reduction in family benefits, and changes to income support.

I find this hard to accept.

Helen Hodgson

## **2 ATTA Conference 2015**

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

## **3 Hill ATTA Medal**

Nominations for 2014 are now called for. Nominators should include a paragraph in support of the application for consideration by the executive. Nominations are to be forwarded to the president of ATTA, <[Helen.hodgson@curtin.edu.au](mailto:Helen.hodgson@curtin.edu.au)> by 30 June 2014. Previous recipients may be found at <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/medal.aspx>

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

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Basel 30 August to 4 September 2015

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 Basel 30 August to 4 September 2015. This is the fifth time the prize has been offered.

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.

### *Application and judging 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 In addition to Dale, the judging panel will also include A/Prof Lisa Marriott and Prof Michael Walpole. 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 2014.

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 2,000 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 2015, to be held in Adelaide. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

## 5 Arrivals, departures and honours

Prof **Miranda Stewart** has accepted an appointment as inaugural Director of the new Australian Tax and Transfer Policy Institute, Crawford School of Public Policy, ANU, Canberra. It is a 2 year position, and she commenced the position in May. Source: <https://crawford.anu.edu.au/news/3528/miranda-stewart-joins-tax-and-transfer-policy-institute>

See also story about **John Hewson**'s appointment to the Tax and Transfer Policy Institute <https://crawford.anu.edu.au/news/3506/john-hewson-joins-tax-and-transfer-policy-institute>

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Congratulations to **Sally-Ann Joseph** on her PhD completion from the School of Taxation and Business Law (Atax), University of New South Wales. Her thesis was: *How can the corporate income tax system be modified to facilitate and support environmentally sustainable business practices?* Her supervisors were A/Prof Binh Tran-Nam (UNSW) and A/Prof Lisa Marriott (University of Canterbury).

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ATTA member **Bryan Pape** passed away on 27 April 2014. The following have been extracted from the obituary published in *The Australian*.

“Barrister Bryan Pape, who launched a one-man High Court crusade against Kevin Rudd’s \$900 stimulus cheques, died on Sunday at the age of 69. ... Constitutional expert Anne Twomey said Mr Pape’s 2009 High Court challenge to the Rudd government’s \$900 taxpayer bonus, which formed part of a \$42 billion stimulus package, broke new constitutional ground. “He was brave enough to bring on his own, and argue, a case of critical constitutional importance,” she said. “Technically, he lost the case, but in reality he won, because he made his point and made a huge difference in constitutional law.” She said in the Pape case the High Court had decided an “appropriation was not enough authority for the commonwealth to spend money; it needed a head of constitutional power. ...

Mr Pape was this week remembered as a man of integrity who was not daunted by the odds or authority. He died suddenly at his Armidale home and until then had been working as a barrister and running half marathons. Mr Pape took an unusual path to the law, starting out as an accountant before moving straight to the bar, and in 1981 joined the Taxation Board of Review at the age of just 36. Mr Pape was a senior law lecturer at the University of New England for 11 years, before returning to the bar in 2011.

Retired Federal Court judge Peter Graham QC, who worked across from Mr Pape in 1977 at Sydney’s Wentworth Chambers, and in more recent years next door to him at Lockhart Chambers, said his friend relished the chance to rock the boat, but did so with grace and aplomb.

... He also set up a UNE moot court which was a lasting legacy to students. Mr Pape is survived by his wife, Diana, two sons and two grandchildren.

Source: Berkovic, Nicola ‘Constitutional crusader against Rudd stimulus, Bryan Pape, dead’ *The Australian* 2 May 2014 <http://www.theaustralian.com.au/business/legal-affairs/constitutional-crusader-against-rudd-stimulus-bryan-pape-dead/story-e6frg97x-1226902595348#>

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**Craig Elliffe**, Professor of Tax Law and Policy, University of Auckland, New Zealand and **Richard Vann**, Challis Professor of Law, University of Sydney/Greenwoods & Freehills were delegates to the G20 International Tax Symposium, 9-10 May 2014, Tokyo, Japan.

## **6 New Zealand developments**

Last month we reported on changes to foreign superannuation schemes resulting from the introduction of The Taxation (Annual Rates, Foreign Superannuation, and Remedial Matters) Act 2014. Other changes resulting from the introduction of this legislation include:

- Changes to deducting bad debt for tax purposes. From 2008-09 and later income years, a deduction is allowed when the debt is remitted by law (such as bankruptcy) or where the debtor company has entered into an agreement with creditors.
- Changes to assist with the Canterbury earthquake rebuild. The depreciation rollover relief for building (allowing an owner to not treat depreciation recovery as income when an earthquake affected property is replaced or rebuilt) is extended through to 2018-19. Insurance proceeds for depreciable assets are treated as if they are received immediately before the asset's sale, regardless of when the compensation is paid.
- Changes to the rules relating to mineral mining. Land acquired for mining is treated as revenue property. Sale proceeds are taxable income and acquisition costs may be deducted when the land is sold. Mineral mining expenditure is now categorised into four categories, with deductibility determined by the stage of the activity. Prospecting is immediately deductible; exploration is immediately deductible, but subject to claw-back where the expenditure results in the development of an asset used for commercial production; mining development expenditure is deductible over the life of the mine; and rehabilitation is deductible in the year that the expenditure is incurred.

Lisa Marriott

## **7 Vacancies**

### **Post-Doctoral Research Fellow Base Erosion and Profit Shifting (BEPS)**

Part-time: 0.5 FTE

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly in selected topics on Base Erosion and Profit Shifting (BEPS). The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD in the period mentioned above.

Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)

The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)

Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD

Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman

Support in academic organizational matters

Teaching or lecturing courses in international; European or comparative taxation for the IBFD or within the framework of agreements concluded between IBFD and universities worldwide

Requirements and characteristics

Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

Previous academic experience and scientific publications

Previous academic experience and scientific publications in the topic of the vacancy

A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials

Sound knowledge and experience on a broad range of cross-border tax topic as objectively evidenced in the CV

Fluent knowledge of additional foreign language(s) besides English and the mother language

Other academic merits

Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from July-August 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be Euro EUR 65,000 (based on full-time employment and already including 8% holiday pay) completed by an attractive package of fringe benefits, amongst others:

Free physiotherapy massage every three weeks

5.44% Personal Budget (individual choice to buy up to 16.5 days of paid holiday per year or end of year bonus)

For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 2 June 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects.

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20BEPS%20-%20032014.pdf>

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### **Post-Doctoral Research Fellow Selected topics of UN's work in Tax Matters**

Part-time: 0.5 FTE

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly in selected topics on selected topics of UN's work in



Tax Matters. The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD in the period mentioned above.

#### Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

- The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)
- The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

- Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)
- Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD
- Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman
- Support in academic organizational matters
- Teaching or lecturing courses in international; European or comparative taxation for the IBFD or within the framework of agreements concluded between IBFD and universities worldwide

#### Requirements and characteristics

Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

- Previous academic experience and scientific publications
- Previous academic experience and scientific publications in the topic of the vacancy
- A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials
- Sound knowledge and experience on a broad range of cross-border tax topic as objectively evidenced in the CV
- Fluent knowledge of additional foreign language(s) besides English and the mother language
- Other academic merits

#### Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from July-August 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be Euro EUR 65,000 (based on full-time employment and already including 8% holiday pay) completed by an attractive package of fringe benefits, amongst others:

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Send your application before 2 June 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic and a 4-line abstract per each one

of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects.

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20UN%20tax%20issues%20-%20032014.pdf>

## **8 Call for papers**

### **Australian Tax Law Bulletin**

The ATLB is a new monthly tax bulletin for the tax profession and will be published in both hard and soft copy by Lexis Nexis. ATLB analyses current Australian tax issues in practice in order to benefit legal and tax professionals, as well as tax administrators. The ATLB will provide opinions and arguments on recent tax legislation, tax administration, judicial issues and policy. The articles are to be between 1500-3000 words and forwarded to Paul Kenny, the general editor: [paul.kenny@flinders.edu.au](mailto:paul.kenny@flinders.edu.au)

We would greatly appreciate articles on current issues from ATTA members or their research students. Please note, it is not refereed.

Dr Paul Kenny

Associate Dean Academic, Faculty of Social and Behavioural Sciences

Associate Professor in Taxation Law

Flinders Business School

Flinders University

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### **Curtin Law and Taxation Review (CLTR). Call for Contributions – Inaugural Issue 2014**

The Editorial Board of the *Curtin Law and Taxation Review* (CLTR) invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the inaugural issue of the CLTR which will be published in 2014.

The CLTR is a general law journal which will also publish articles that deal with taxation law and practice. It is planned to publish between 8 and 10 articles and book reviews in the 2014 issue. A competitive editorial policy will apply to the selection of articles.

The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes, and authors should refer to the CLTR 2014 Author Guidelines document which is downloadable from the 'CLTR Author Guidelines' link on the CLTR website at

<http://business.curtin.edu.au/research/publications/journals/law-tax/index.cfm>

In particular, authors should note that CLTR has adopted the *Australian Guide to Legal Citation* (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Associate and Academic Editor of the CLTR at [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au) by **Monday 30th June 2014**.

## 9 ATTA members in the media

### **Boccabella, Dale**

‘Will the Federal Budget 2014 axe Family Trusts?’ 8 May 2014

<http://www.asb.unsw.edu.au/newsevents/mediaroom/media/2014/may/Pages/will-the-federal-budget-2014-axe-family-trusts.aspx>

### **Boccabella, Dale and Neil Warren**

Federal Budget 2014 Analysis podcast, 14 May 2014

<http://www.asb.unsw.edu.au/newsevents/mediaroom/asb-budget/Pages/default.aspx/>

### **Evans, Chris**

‘Taxation increases for workers amid bracket creep’, *University of New South Wales News*, 1 May 2014 <http://newsroom.unsw.edu.au/news/business/taxation-increases-workers-amid-bracket-creep>

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

### **Local**

ATTA’s **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - “It’s time” for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

The **Tax Institute’s** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter [@TaxInstituteOz](https://twitter.com/TaxInstituteOz).

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

**European Association of Tax Law Professors (EATLP) Congress**, 29 May – 31 May 2014, Istanbul, Turkey. Our Istanbul congress subject – New Exchange of Information versus Tax Solutions of Equivalent Effect – is a very timely topic. Even though we dealt with exchange of information also in 2009 the development goes fast, not least because of the OECD work on BEPS and the pressure from G20 countries. FATCA and automatic exchange of information are essential parts of the 2014 congress. No doubt, the Academic Committee has

selected an interesting topic. In addition to the EATLP (associate) members, there is room for a limited number of other interested persons to attend the congress. If you wish to participate as a non-member, a message should be sent to Hermann Röschlau of the EATLP Secretariat at [h.roschlau@ibfd.org](mailto:h.roschlau@ibfd.org)

### **Institute for Fiscal Studies Conferences and seminars**

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

**Tax Treaty Case Law around the Globe** May 22-24, 2014, Tilburg. The conference aims at presenting and discussing the most interesting Tax Treaty Cases which recently have been decided all over the world. Outstanding experts of the relevant jurisdictions present the most interesting and important decisions taken in their countries and which may affect the interpretation and application of tax treaties in other jurisdictions.

<http://www.tilburguniversity.edu/research/institutes-and-research-groups/fit/conferences-and-courses/tax-treaty-case-law/>

**6th GREIT Lisbon Summer Course: "Tax Good Governance and the BEPS Action Plans"**, 16-20 June 2014. Topics selected: The OECD Agenda on BEPS and Output and the EU approach; The IP Box Systems: Common Framework, Benchmarks and Efficient Patent Boxes; Milestones for Fostering Research and Development Activities in light of Tax Good Governance, International Trade and Transparency; Address the Tax Challenges of the Digital Economy; Hybrid Mismatch Arrangements; Strengthening CFC Rules; Limit Base Erosion via Interest Deduction and Others; Counter harmful Tax Practices more Effectively taking into account Transparency and Substance; Prevent Treaty Abuse; Prevent Artificial Avoidance of the PE Status; Transfer Pricing Outcome and Value Creation: Risks and Capital and Other High-Risk Transactions; Economic Operations and Transfer Pricing Methods: Case Analysis; Require Taxpayers to Disclose their Aggressive Tax Planning Arrangements; Re-examining Transfer Pricing Documentation and Methodologies to Collect and Analyze Data on BEPS; The recent Portuguese Corporate Income Tax reform in the light of BEPS; Make Dispute Resolution Mechanisms more effective and Develop a Multilateral Instrument; Critical overview on BEPS and EU Tax Good Governance.

The course will also comprise the analysis of case studies from case law dealing with the topics above mentioned. [http://www.ideff.pt/en/ini\\_detail.php?zID=26&aID=466](http://www.ideff.pt/en/ini_detail.php?zID=26&aID=466)

Institute for Austrian and International Tax Law Vienna and the Akademie der Wirtschaftstreuhänder present a three-day course for very experienced tax practitioners "**The Practice of Double Tax Treaties in Case Studies – Senior level course**", scheduled on June 26-28, 2014 in Vienna. For further details please visit our website

[http://www.wu.ac.at/taxlaw/en/eventsn/the\\_practise\\_of\\_double\\_tax\\_treaties](http://www.wu.ac.at/taxlaw/en/eventsn/the_practise_of_double_tax_treaties)

Or contact Ms. Barbara Ender, [b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)

**21st Viennese Symposium on International Tax Law** "The OECD-Model-Convention and its Update 2014", held in English, Vienna, Wednesday, 2nd July 2014. This Symposium will be organised by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with the International Fiscal Association (IFA), Austrian Branch. The Symposium will be free of charge. Invitation on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

**DIBT Doctorate Workshop on GAARs** related to the conference "General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?" The Doctorate Workshop will be held in Rust, Burgenland on Thursday July 3, from 15:00 to 18:00 and will be organized by the Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center.

Please read more about the conference and workshop on our website  
[https://www.wu.ac.at/taxlaw/en/eventsn/rust2014gaars\\_workshop](https://www.wu.ac.at/taxlaw/en/eventsn/rust2014gaars_workshop)

Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center **General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?** Rust (Burgenland, Austria) from 3-5 July 2014.

[http://www.wu.ac.at/taxlaw/en/eventsn/rust2014\\_gaars](http://www.wu.ac.at/taxlaw/en/eventsn/rust2014_gaars)

The conference will be preceded by a doctoral seminar about the topic, in the afternoon and will start on Thursday July 3 with a welcome dinner. The working sessions will take place on Friday and Saturday, all day. The conference will close after dinner on Saturday, departure is scheduled for Saturday evening or Sunday, depending on your flights.

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2014

Introductory\*, Intermediate\*\*, Advanced\*\*\*

Transfer Pricing and Indirect Taxes \*\* 16-17 June 2014, Singapore

International Tax Planning and Anti-Avoidance Rules \*\* 4-6 August 2014, Shanghai

Note that the early-bird discount is not applicable for this course.

Transfer Pricing and Dispute Resolution: Aligning Strategy and Execution \*\* 11-12 August 2014, Kuala Lumpur

Summer Course: Principles of International and Comparative Taxation \* 18-29 August 2014, Amsterdam

Transfer Pricing Planning: Structuring Appropriate Policy \*\* 8-9 September 2014, Singapore

Transfer Pricing Workshop \*\*\* 29-30 September 2014, Kuala Lumpur

Introduction to VAT including Cross-Border Supplies, Financial Services and Real Estate \* 16-18 November 2014, Dubai

ITA109 Fundamentals of Transfer Pricing (Online course)

**15th Global Environmental Tax Conference**, "Environmental taxation and emissions trading in an era of climate change," Aarhus University, Copenhagen, Denmark, 24-26 September 2014. The conference chair is Prof. Mikael Skou Andersen. The conference's webpage is: <http://conferences.au.dk/gcet/>. With our politicians and policy makers grappling with carbon tax and pollution pricing issues, this conference presents a unique opportunity for us to share perspectives, experiences, and lessons with colleagues from other jurisdictions on such an important topic.

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

2014 **Mumbai, India** (12 October 2014 - 17 October 2014) [www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)

Subject 1: Cross-border outsourcing - issues, strategies and solutions

Subject 2: Qualification of taxable entities treaty protection

2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)

Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"

2016 **Madrid, Spain**

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

The **30th Annual Asia-Pacific Tax Conference**, Hong Kong, November 2014. For more information, please contact Liane Tsang of Baker & McKenzie, Hong Kong by tel.: +852 2846 2358 or by e-mail: [liane.tsang@bakermckenzie.com](mailto:liane.tsang@bakermckenzie.com)

**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>

**Tax Reforms: Experiences and Perspectives**, 20 June 2014, Zagreb, Croatia, Institute of Public Finance, Zagreb; Faculty of Economics, University of Zagreb and Faculty of Economics, University of Rijeka. The aim is to compare experiences and draw lessons from tax reforms in different countries, particularly former transition economies that are now members of the EU, and euro area crisis countries such as Greece, Ireland, Italy, Portugal and Spain. There is no registration fee. Keynote speakers include: Algirdas Šemeta, Member of the European Commission responsible for Taxation and Customs Union, Audit and Anti-Fraud; Sijbren Cnossen, Maastricht University and Erasmus University, Rotterdam Michael Keen, IMF, Washington; Slavko Linić, Minister of Finance of the Republic of Croatia. In the months following the Conference, the following options are offered:

- A special conference issue of Financial Theory and Practice (FTP), a double blind peer-reviewed academic journal, publishing articles in the field of public sector economics (Abstract Indexing: DOAJ, EconLit, HRČAK, IBSS, RePEc).
- Conference proceedings in the form of an edited book in electronic format.
- Depending on the number and quality of papers submitted, the organizers might also consider contacting some established academic publishers with a view to publishing an edited conference volume.

For more information please visit the conference website at: [www.ijf.hr/taxreforms2014](http://www.ijf.hr/taxreforms2014)

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>

Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>

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/lawcouncil/index.php/conferences>

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association Taxation CLE topics

[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>

For Australian ones <http://www.hg.org/legal-events-australia.asp>

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

<http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## 11 Recent publications

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

### Local

Australia Inspector General of Taxation *Review into the Australian Taxation Office's compliance approach to individual taxpayers – superannuation excess contributions tax*, 2014. The report is retrievable from <http://www.igt.gov.au/>

(2014) 29 (1) *Australian Tax Forum* – April

- Evaluation of corporate income tax compliance costs under the Malaysian self-assessment system - **Noor Sharoja Sapiei** and **Jeyapalan Kasipillai**
- A uniform land tax in Australia: What is the potential for this to be a reality post the ‘Henry Tax Review’? - **John McLaren**
- Towards a holistic analysis of personal income tax reliefs and their reform - **Neil Warren**
- Estimating the compliance costs of Australia’s carbon pricing scheme – **Jeffrey Pope**
- Personal taxpayer compliance costs: Recent evidence from Australia - **Christopher Evans, Binh Tran-Nam** and **Phil Lignier**
- Why the tax compliance costs of large companies in Indonesia are low compared to other countries: Empirical evidence - **Jeffrey Pope** and **Budi Susila**

(2014) 43 (2) *Australian Tax Review*

Editorial - “Steady as she goes!” in the troubled waters of tax practice and tax administration  
What is a question of law? – Stephen Gageler

BEPS: Thinking inside or outside the box? – **Michael D’Ascenzo**

Criminal law without the conventional safeguards: Are the procedural dispensations in relation to prescribed taxation offences fair? – Mathew Leighton-Daly

Taxing trust income by “entitlement”: The end of the road? – **John Glover**

Taxation determinations as de facto regulation: Private equity exits in Australia – Robin Cao, Larelle Chapple and **Kerrie Sadiq**

Brumby, John ‘John Brumby: an Australian federation for the future’, *The Conversation*, 19 May 2014,

<http://theconversation.com/john-brumby-an-australian-federation-for-the-future-26927>

Jordan, Chris ‘Reinventing the ATO’, Commissioner's address to the Tax Institute of Australia 29th National Convention in Hobart on 27 March 2014.

<https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Commissioner-s-address-to-TIA/>

Jordan, Chris ‘Reinventing the ATO - building trust in Australia's tax administration’, Commissioner's address to ATAX 11th International Tax Administration Conference 14 April 2014. <https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Reinventing-the-ATO---building-trust-in-Australia-s-tax-administration/>

Kennett, Geoffrey and Thomas, David FC ‘Constitutional and administrative law aspects of tax’, in: Williams, Neil (ed) *Key issues in judicial review*, Leichhardt, NSW, Federation Press, 2014, Ch 12, pp 216-240

**Pape, Bryan** ‘Arbitrating financial “star wars”’ (2013) 24 *Journal of Banking and Finance Law & Practice* 174-81

Smailes, Andrew & McDermott, Peter M "Uniformity of tax penalties in Australia" (2013) 39 (1) *Monash University Law Review* 214-45  
<http://www.austlii.edu.au/au/journals/MonashULawRw/2013/8.html>

(2014) 48 (9) *Taxation in Australia*

- Tax-effective restructuring for SMEs - Stephen Holmes
- Could an Australian APA be enforced in a court? - Paul McNab
- Matter of trusts: UPEs and the maximum net asset value test - Renuka Somers
- Superannuation: TR 2010/1: Did the ATO get it right? - Bryce Figot and Daniel Butler,
- Tax cases: When do primary production activities constitute a business? - Michael Norbury
- Testamentary trusts: Bespoke planning opportunities - Matthew Burgess

(2014) 17 (4) *Tax Specialist*

- Small business CGT concessions: The SBE and \$6m net asset value basic conditions - **Paul Kenny**
- A re-evaluation of the marriage value concept and its tax implications - Hung Chu
- The arm’s length amount of debt in the transfer pricing rules: Fiction or forgotten? - Jock McCormack
- Base erosion and profit shifting: Treaty aspects - Claudio Cimetta

Tax Institute papers published in April  
South Australian Division

- Property transactions - Think about GST or else! - Michael Evans
- Difficult practical property tax issues or 25 things I hate about property tax! - Michael Butler and Grantley Stevens

National Division

- Reducing de facto death duties on the payment of superannuation death benefits to adult children - Suzanne Mackenzie
- Director penalty notices - Extended liabilities for directors - Barry Hamilton
- Contractor/employee – Do we still care? - Rebecca Johnson and Brent Murphy
- Tax risks in acquiring an entity from a tax consolidated group - Ian Kellock
- Borrowing arrangements and SMSFs - Paul Banister and Amy Tickle
- Part IVA - How’s your postulate? - David W Marks
- Utilising flexible share rights - John Ioannou
- CGT discount and non-residents - **Gordon S Cooper**
- The penalty provisions and their administration: Living meaning or dead letter? - Paul Sokolowski
- Trusts – The state of play - Alexis Kokkinos
- Division 7A structuring - The contortionist - Ron Jorgensen
- Establishing residence in the global village - Mary Italiano, Katya Krotova, and Tony Underhill
- Do you (not just your clients) need to appoint a guardian as well as an attorney? - Kate Hanslow
- Will your current approach to transfer pricing compliance meet the new legislative requirements? - Paul Balkus
- E-commerce, cloud and cross-border transactions - Spyros Kotsopoulos and Manisha Singh
- Structuring for the small business concessions: Getting it right from the start - Richard J Friend
- Strategies in business succession planning - Matthew Burgess and Patrick Ellwood
- Restructuring – Avoiding harm’s way - Andrew Sinclair
- Alternative dispute resolution and the ATO - Judy Sullivan



- Restructuring – Avoiding harm’s way - Andrew Sinclair
- Tax and financial reporting - Jason de Boer
- Ethical conflicts and the tax practitioner - Gino Dal Pont  
New South Wales Division
- Compliance and audit issues facing SMSF's - Belinda Aisbett
- Insurance in the context of superannuation - Craig Day and Jeffrey Scott
- Promoter penalties: Staying on the right side of the line - Annalie Mitchelson and Eleni Petinos  
Victorian Division
- Division 152-A small business CGT concessions threshold tests - Tony Pointon

(2014) 72 *Taxation Today* – (May)

- Inland Revenue priority for GST: a legacy of the global financial crisis – Jo Giboney, Buddle Findlay
- Remedies against the CIR considered through a constitutional lens – Geoffrey Clews

## Overseas

*Asia-Pacific Tax Bulletin* Number 2 - 2014

International - Interest Deduction, Corporate Groups and Tax Jurisdictions – A Hitchhiker’s Guide to an Aspect of the BEPS Project - Yoshihiro Masui

Hong Kong - Trends in Anti-Avoidance Rules - Steven Sieker

Malaysia - Keeping up with the Digital Economy - Adeline Wong and Tan Mei Chel

Malaysia - Welcoming GST - Bernard Yap

The comparative survey articles are based on selected papers presented at the Baker & McKenzie 29th Annual Asia-Pacific Tax Conference held in Singapore on 29 and 30 October 2013

Australia - Seeking Certainty – Advance Ruling Practices - John Walker

China (People’s Rep.) - Seeking Certainty – Advance Ruling Practices - Jinghua Liu

Hong Kong - Seeking Certainty – Advance Ruling Practices - Steven Sieker

India - Seeking Certainty – Advance Ruling Practices - Rohan Shah, Nishant Shah and Pranay Bhatia

Japan - Seeking Certainty – Advance Ruling Practices - Edwin T. Whatley, Eri Mizukami and Howard J. Weitzman

Korea (Rep.) - Seeking Certainty – Advance Ruling Practices - Sai Ree Yun, Kyung Geun Lee, Soo Jeong Ahn and Yu Jeong Kang

Malaysia - Seeking Certainty – Advance Ruling Practices - Yvonne Beh and Tan Yi Lyn

Singapore - Seeking Certainty – Advance Ruling Practices - Dawn Quek, Justin Tan and Enoch Wan

Vietnam - Seeking Certainty – Advance Ruling Practices - Nguyen Thanh Vinh

Australia - Cross-Border Leasing - Ellen Thomas

China (People’s Rep.) - Cross-Border Leasing - Jon Eichelberger

India - Cross-Border Leasing - Rohan Shah and Pranay Bhatia

Indonesia - Cross-Border Leasing - Wimbanu Widyatmoko and R. Daru Hananto

Singapore - Cross-Border Leasing - Allen Tan, Justin Tan and Enoch Wan

Reports on the following: Cambodia, China (People’s Rep.), Fiji, Hong Kong, India, Indonesia, Laos/Singapore, Malaysia, Maldives, New Caledonia, New Zealand, Singapore, Thailand, Uzbekistan and Vietnam

*Derivatives & Financial Instruments* Number 2 - 2014

Editorial - Refinancing, Hybrid Share Capital and the Participation Exemption - M.J. Peters

Luxembourg - The Impact of the Limited Partnership Reform on the Luxembourg

Unregulated Funds Industry - Jérôme Mullmaier, Frank van Kuijk, Eric Cayrel and Mélanie Staes

International - Economic Substance versus Legal Form: Financial Transactions as Taxable Events - Jieyin Tang  
Brazilian Tax Aspects of Repo Agreements - Gustavo Gonçalves Vettori, Flavio Rubinstein and Caio César Meirelles Casiraghi  
Comparative survey – crowdfunding  
Germany - Overview of Regulatory and Tax Aspects of Crowdfunding - Michael Graf and Robert Michels  
Italy - The Italian Legal Framework of Equity-Based Crowdfunding - Laura Quintavalla and Umberto Piattelli  
Recent developments  
United States - US Dividend Equivalents: Final Regulations Subject Repos and Swaps to Dividend Tax - Paul Carman  
Australia's Commitment to the OECD BEPS Programme - Anton Joseph  
International - Will New Developments Regarding Pension Funds and VAT Lead to Additional Taxation of Retirement Plans? Jochum Zutt and Sâne van der Wal

*European Taxation* Number 5 - 2014

Netherlands - Corporate Income Tax: Marking the Passage of Time - Jaap Bellingwout  
R&D&I Tax Incentives in the European Union and State Aid Rules - Begoña Pérez Bernabeu  
Case Closed: Tax Treatment of US S-Corporations under the Germany-United States Income and Capital Tax Treaty – Treaty Benefits for Hybrid Entities - Richard Xenophon Resch  
The Netherlands Has Not Turned a Blind Eye towards the International Debate Regarding Tax Planning - Patrick T.F. Schrievers and Joost Vogel  
EU update - Commission - Tamás Kulcsár; Council - Tamás Kulcsár; Court of Justice - Tamás Kulcsár  
Opinion Statement ECJ-TF 1/2014 of the CFE on the decision of the European Court of Justice in Åkerberg Fransson (Case C-617/10) Concerning Ne Bis in Idem in Tax Law  
Germany - Operating Expenses in the Event of a Failed Start of a Permanent Establishment with Real Estate in the European Union - Adrian Cloer, Annemarie Conrath and Nina Vogel  
Italy - New Provisions Regarding the Taxation of the Digital Economy - Luigi Quarantino  
UK Tax Breaks for the 2014 Commonwealth Games in Glasgow - Karolina Tetlak

Harding, Matthew; **O'Connell, Ann & Stewart, Miranda** (eds) *Not-for-profit law: theoretical and comparative perspectives*, Cambridge, UK, Cambridge University Press, 2014  
Introduction: theoretical and comparative perspectives on not-for-profit law Matthew Harding, **Ann O'Connell** and **Miranda Stewart**

Part I. Politics:

1. Philanthropy's function: a neo-classical reconsideration - Rob Atkinson
2. Archimedes, Aid/Watch, constitutional levers and where we now stand - Matthew Turnour and Elizabeth Turnour
3. Dilemmas in regulating electoral speech of non-profit organisations - Nina J. Crimm and Laurence H. Winer

Part II. Charity:

4. Charity law: 'no magic in words'? G. E. Dal Pont
5. The role of fiscal considerations in the judicial interpretation of charity - Adam Parachin
6. Charities Act 2011: dog's breakfast or dream come true? A case for further reform - Hubert Picarda
7. Convergence and divergence with the common law: the public benefit test and charities for indigenous peoples - **Fiona Martin**
8. The history and future of the definition of charity in Australia - Joyce Chia

Part III. Taxation:

9. The tax treatment of charitable contributions in a personal income tax: lessons from theory and Canadian experience - David G. Duff
10. The boundaries of charity and tax - **Miranda Stewart**

11. Recent developments in charity taxation in the UK: the law gives and the law takes away - Debra Morris
  12. Not-for-profit tax reform in Australia: opportunities and challenges - **Ann O'Connell** and John Emerson
- Part IV. Regulation:
13. The fault line of charity - Jonathan Garton
  14. Three challenges in charity regulation: the case of England and Wales - Christopher Decker and Matthew Harding
  15. Appealing the regulator: experience from the Charity Tribunal for England and Wales - Alison McKenna
  16. Are we there yet? Myles McGregor-Lowndes.

Welsh, Michelle and **Morabito, Vince** 'Public v private enforcement of securities laws: an Australian empirical study' (2014) 14 *Journal of Corporate Law Studies* 39-78

## 12 Quotable quotes

“Economists have a reputation for not agreeing with each other. There are lots of jokes to this effect. If you put all the economists in the world end to end, they would still not reach a conclusion. You put two economists in a room and you get three opinions. Economics is the only field in which two people can get a Nobel prize for saying the opposite thing. -(Actually, that last one is true.)

But when it comes to raising the GST and/or removing the exemptions, something of a unity ticket has emerged among Australian economists. It is hardly surprising because the deadweight costs (also referred to as the excess burden) of a consumption tax, such as the GST, are much lower than for most other taxes, including income and company tax. These costs arise through the distortions to economic behaviour (work effort, investment, and so on) caused by the particular tax.

According to the Henry tax review, there is a loss of 8c in the dollar from the GST compared with 24c in the dollar from income tax and 40c in the dollar from company tax. It is a no-brainer that economic efficiency is enhanced if a given amount of government revenue is raised by way of the GST rather than from income or company tax.

Another issue on which there is largely a unity ticket among economists is that the present exemptions to the GST should be largely removed. There are 16 exemptions but the largest ones, in terms of forgone revenue, are unprocessed food, medical and health services, and education, accounting for two-thirds of the total value of all exemptions. As a result of these exemptions, GST revenue is about 70 per cent lower than it would be otherwise.

Source: Sloan, Judith 'Economists won't get their way on changes to GST', *The Australian Opinion* 19 April 2014 <http://www.theaustralian.com.au/opinion/columnists/economists-wont-get-their-way-on-changes-to-gst/story-fnbkvnk7-1226889391110#>

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“Public servants at the Taxation Office have told been they are dressing too sexily for their jobs.

Bosses at Taxation have cracked down on the "revealing" or "immodest" outfits some of their officials were wearing to work, with a warning employees might be sent home to change clothes ruled too titillating for the office.

It is understood the nation's top taxman, Commissioner of Taxation Chris Jordan, has personally ordered workers home from the ATO's Sydney CBD building, telling them to come back in more appropriate attire.

The men of the ATO have not been spared the style offensive, told to smarten up or go home, with a specific warning that boardies are for the beach, not the office.

Likewise, a taxman in thongs will be considered an intolerable fashion faux pas under the new enforcement regime."

Source: Towell, Noel 'Australian Tax Office staff told they're dressing too sexy' *Canberra Times* 5 May 2014 <http://www.canberratimes.com.au/national/public-service/australian-tax-office-staff-told-theyre-dressing-too-sexy-20140504-zr306.html>

Editor's comment: Following the above comments. "However, a spokesperson for Tax Commissioner Chris Jordan told Fairfax the ATO "won't comment on rumours, but we expect people to dress professionally".

"Our appearance and dress should reflect our pride in the ATO and our respect for those we work and deal with, particularly the public," said the spokesperson. "We expect staff to exercise good judgement on what is appropriate to wear and if they are unsure we encourage them to ask their manager."

Source: Keating, Eloise 'Too sexy for tax: ATO staff sent home for "revealing" and "immodest" clothing' 6 May 2014 <http://www.smartcompany.com.au/finance/tax/41803-too-sexy-for-tax-ato-staff-sent-home-for-revealing-and-immodest-clothing.html>

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"The wine equalisation tax, tipped to raise \$780 million in the coming financial year, was projected by the Treasury boffins to continue rising gradually year after year, in line with the economy, reaching \$810 million in 2015/16.

Then according to the table in budget papers, it was surge to over \$60.7 billion, a rise of 7,397 per cent, in 2016/17.

This obscure little wine tax would then be raising as much as the GST.

Exactly as much as the GST, in fact.

To the very dollar.

And that was a clue.

In the offending table, the revenue raised from the GST was listed in the line directly above the wine equalisation tax. Someone, or perhaps we can blame computer error, had copied the GST value for that year down one row by mistake.

It was just a typo.

And we can all drink to that."

Source: 'Federal Budget 2014 typo on wine tax leads to freak out' News.com.au 14 May 2014  
<http://www.news.com.au/finance/economy/federal-budget-2014-typo-on-wine-tax-leads-to-freak-out/story-fn84fgcm-1226916609127>

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“Reporter: Sarah Ferguson  
Treasurer Joe Hockey says his first budget will 'deliver on promises in full' and says the Government is 'laying down policy for the good of the nation' as he explains the decisions taken.

Sarah Ferguson: But you understand, for example, that young man on his unemployment benefits or a young mother who's 24 years old, the proportion of what she's going to take home, she's going to struggle to understand why somebody, a wealthy Australian, is going to take, frankly, a minuscule hit to their income?

Joe Hockey: I don't accept that. I don't accept that because the money is a supplement for that lady. It's a supplement.

Sarah Ferguson: So she's just going to have to understand that economic argument?

Joe Hockey: Well, it's a supplement. She has a primary income elsewhere.”

Source: ABC 7.30 Report, 13/05/2014  
<http://www.abc.net.au/7.30/content/2014/s4003968.htm>

(Modelling by Peter Whiteford and Daniel Nethery 'Sharing the Budget pain'  
<[https://crawford.anu.edu.au/sites/default/files/news/files/2014-05/sharing\\_the\\_budget\\_pain\\_background\\_note.pdf](https://crawford.anu.edu.au/sites/default/files/news/files/2014-05/sharing_the_budget_pain_background_note.pdf)> shows that a single parent on parenting payment with one child aged 6 will be 10.2% worse off.)

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“Bill Shorten: ... I mean, I laugh when I think about what Tony Abbott used to talk about with "great, big, new taxes". This guy's just won the Olympic gold medal of great, big, new taxes and he has completely misled the Australian people. And Medicare's a big issue. That's where we're going to fight the first fights.

Sarah Ferguson: You have talked this evening about - in your speech about creating - the potential for creating an underclass, for a meaner Australia. There is a very quick way to stop a lot of this discussion and that's with a change to the GST, to stop a lot of the pain that you say is going to be inflicted on ordinary Australians. Why not now support a raising of the base of the GST or a raising of the GST?

Bill Shorten: ... In terms of the GST, this - at least John Howard had the courage, the intestinal fortitude to proselytise, to argue for his case for the GST. We know that the Abbott Government's created a Trojan horse. They're using the states as a cat's paw by advancing unconscionable cuts to hospitals and to schools, forcing the states to lead the case for a heavier and broader GST.”

Source: Bill Shorten interviewed by Sarah Ferguson, 7:30 Report, ABC TV, 15 May 2014  
<http://www.abc.net.au/7.30/content/2014/s4005558.htm>

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“In 2000 I was involved in the campaign that introduced the GST. Now this was a tax that was completely unsellable. So how could you introduce it to society? It was a very creative advertising man named Scott Whybin who said it was not really a new tax, just a simplification of an old complex system that was holding Australia back.

... FWIW (for what it's worth) I suspect the clever people around the current government have now got three or four years to come up with a new slogan for increasing the GST. A tax on earning is always going to cause trouble but a tax on expenditure means you have a real choice – if you don't want to pay the tax, just don't buy it. Simple.

Seems to me IMHO (in my humble opinion) that an expanded GST would be a good thing. It would make it possible for us to really GST – grow securely together.”

Source: Mitchell, Harold ‘A great slogan does not a new tax make, but it will sure help sell one’, *Sydney Morning Herald Business Day Opinion* 17-18 May 2014 pp 8-9

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“As a young backbencher who in 1985 publicly supported Paul Keating's option C – that famously included a consumption tax – I've been around long enough to know how difficult it is to get a consensus on tax issues. But when we look at the possible other outcomes of either crushing deficits, or failing to care for our most vulnerable people, GST reform looks more and more like the best option we've got.

In my view, the real debate about the GST is not about whether it needs to increase. I think that's inevitable. The real debate is about the nature of the increase (base versus rate, or both), the compensation provided to low-income earners and pensioners, and the distribution of the proceeds (the states versus the rest).”

Source: Brumby, John ‘John Brumby: an Australian federation for the future’, *The Conversation*, 19 May 2014,  
<http://theconversation.com/john-brumby-an-australian-federation-for-the-future-26927>

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““We didn't say we wouldn't raise any taxes. That's absurd because we went to the last election promising to introduce a levy for the paid parental leave scheme,” Mr Hockey said.

“We said emphatically that the taxes would be lower under us than they are under Labor and if you have a look at the Budget Papers it actually shows that the taxes are lower under us than if Labor were re-elected.”

But the Treasurer accepted under questioning that the co-payment was a new tax.

“It's a payment. You can call it a tax,” he said. “It comes out of a pocket. It comes out of someone's pocket. A taxpayer's pocket. You want to call it a tax, you can call it anything you want, you can call it a rabbit.”

He also conceded that the rise in the petrol excise was a tax increase.”

Source: Aston, Heath ‘Joe Hockey admits co-payment is a new tax - or a rabbit’, *Sydney Morning Herald* 20 May 2014 <http://www.smh.com.au/federal-politics/political-news/joe-hockey-admits-copayment-is-a-new-tax--or-a-rabbit-20140519-38kh5.html>

## **ATTA News June 2014**

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

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

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference Call for papers</b>	<b>2</b>
<b>3 ATTA Conference 2015</b>	<b>2</b>
<b>4 Hill ATTA Medal</b>	<b>2</b>
<b>5 Graham Hill IFA Research Prize</b>	<b>2</b>
<b>6 Arrivals, departures and honours</b>	<b>4</b>
<b>7 New Zealand developments</b>	<b>5</b>
<b>8 Australian Tax Forum joins FEN Partners in publishing journals</b>	<b>5</b>
<b>9 Vacancies</b>	<b>6</b>
<b>10 Call for papers</b>	<b>9</b>
<b>11 ATTA members in the media</b>	<b>11</b>
<b>12 Tax, accounting, economics and law related meetings</b>	<b>11</b>
<b>13 Recent publications</b>	<b>15</b>
<b>14 Quotable quotes</b>	<b>20</b>

### **1 Presidential column**

The month of June seems to be all about deadlines: students need their pre-exam results; formal exam results are due by the end of the month; please send us your conference presentation; end of financial year is 30th June, we need your semester 2 course documentation and (by the way) Colin needs to get the newsletter out! We also seem to have less time between semesters to catch our breath than we used to, with trimesters spanning the mid year period as well as summer schools over the end of year break.

In the middle of the end of semester rush, the conference team at the University of Adelaide has been busy getting organised for the conference next year. The details are set out below, so you can start to plan your papers and bid for funding to get there.

There have been a number of important reports issued this month: the ANAO [www.anao.gov.au](http://www.anao.gov.au) has reported on ATO Compliance Effectiveness Methodology. It also looked specifically at the ATO High Net Wealth Individuals Programme, coincidentally releasing this report in the same week as the Per Capita Tax Survey 2014, which reported that Australians are generally more willing to pay tax to support services, but do not think that High Net Wealth Individuals are not paying their share [http://www.percapita.org.au/01\\_cms/details.asp?ID=722](http://www.percapita.org.au/01_cms/details.asp?ID=722). EY has put forward a proposal for independent tax reform <http://www.ey.com/AU/en/Services/Tax/EY-tax-reform---a-better-way---overview>, and an Inquiry into Tax Disputes was announced by the House of Representatives Tax Committee <http://www.aph.gov.au/taxrev>.

All in all, there is plenty there to keep us out of mischief, and a few ideas for conference papers! I hope you can all get a few days off between the impending deadlines – personally I am looking forward to catching up with some of you in Cairns this week, at the Qld Tax Researchers Symposium and Tax History Conference. It's a bit of a mouthful, but thanks to Justin and James Cook University for hosting it this year. Now, I need to get back to that marking.

Helen Hodgson

## **2 ATTA Conference Call for papers**

ATTA's 27th Annual Conference will be held by the University of Adelaide from Monday 19 January to Wednesday 21 January 2015. The theme of the conference is: Tax – "It's time" for change and papers are invited to be submitted that explore the way that tax reform can be successfully achieved so that Australia's tax and transfer system is well positioned for the opportunities and significant policy challenges of the decades ahead. Papers on this theme are strongly encouraged; although the submission of papers on any aspect of taxation is also welcome. In addition, papers that explore the scholarship of tax teaching and learning are invited. Current PhD students are encouraged to submit an abstract as there will be special mentoring workshops for them.

Abstracts of no more than 500 words should be emailed to John Tretola at [john.tretola@adelaide.edu.au](mailto:john.tretola@adelaide.edu.au) by **Friday 15 September 2014**.

There will be prizes for best tax research paper, tax teaching paper and PhD student paper.

Further information about the conference (including registration options, the programme, accommodation options and conference dinner at the "new" Adelaide Oval) will be included in future ATTA newsletters. In the meantime if you have any questions about the conference please contact Domenic Carbone ([domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au) or phone: +61 8 313 4759) or visit: <http://attaconference2015.com.au/>

## **3 ATTA Conference 2015**

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

## **4 Hill ATTA Medal**

Nominations for 2014 are now called for. Nominators should include a paragraph in support of the application for consideration by the executive. Nominations are to be forwarded to the president of ATTA, <[Helen.hodgson@curtin.edu.au](mailto:Helen.hodgson@curtin.edu.au)> by 30 June 2014. Previous recipients may be found at <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/medal.aspx>

## **5 Graham Hill IFA Research Prize**

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Basel 30 August to 4 September 2015

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 Basel 30 August to 4 September 2015. This is the fifth time the prize has been offered.

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.

#### *Application and judging 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 In addition to Dale, the judging panel will also include A/Prof Lisa Marriott and Prof Michael Walpole. 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 2014**.

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 2,000 registrants).

The winner of the prize will be announced at the Annual ATTA conference in 2015, to be held in Adelaide. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

## 6 Arrivals, departures and honours

Congratulations to **Michael Littlewood**, who was promoted to Professor, earlier this year, in the Law School at the University of Auckland.

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“The Hon. Justice **GT (Tony) Pagone**, a judge of the Federal Court of Australia, has been awarded a doctor of laws degree (LLD) in the graduation ceremony held on 15 March.

Justice Pagone, who is a Professorial Fellow with the Melbourne Law School, was awarded the degree for his published work on anti-avoidance provisions. The work submitted for examination included his book *Tax Avoidance in Australia* (Federation Press, 2010) and 10 published articles in referred journals.

One of the examiners described the combined works as exhibiting “excellence and depth of scholarship”. Another examiner stated that “one would be hard-pressed to find anyone with Justice Pagone’s standing in the field”.

Justice Pagone, who has degrees from Monash University and the University of Cambridge, has made a significant contribution to Melbourne Law School. He has taught in the undergraduate and masters programs, chairs the Advisory Board for Tax Studies and was instrumental in establishing the Annual Tax Lecture series, now in its 10th year. He has also helped to establish a scholarship for graduates of Melbourne Law School to study at Cambridge with his old college, Trinity Hall.”

Source: O’Connell, Ann ‘Justice Pagone awarded doctor of laws’, 5 June 2014  
<http://www.law.unimelb.edu.au/melbourne-law-school/news-and-events/news-and-events-details/diaryid/8181>

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**Jonathan Barrett** previously at Open Polytechnic of New Zealand has been appointed a Senior Lecturer in Taxation and Commercial Law in the School of Accounting and Commercial Law at Victoria University of Wellington. Jonathan’s PhD investigated the application of fundamental human rights in a tax system. His current research interests include taxation and citizenship, and equitable funding of cities.

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**Alexander Rust**, who has up to now been a full professor at the University of Luxemburg, has been appointed by the Rector of WU (Wirtschaftsuniversität Wien/Vienna University of Economics and Business) as Full Professor for International Tax Law at the Institute for Austrian and International Tax Law.

\*\*\*\*\*

## **7 New Zealand developments**

Details of Budget 2014 were announced on 15th May 2014 in New Zealand. The key features of the budget include:

- Changes to research and development, whereby start-up companies that are making losses can 'cash out' up to \$500,000 of the tax losses from R&D expenditure, instead of carrying forward these losses. The \$500,000 threshold is expected to increase to \$2 million in time.
- Allowing tax deductibility for certain research and development 'black hole' expenditure, which cannot currently either be claimed as a deduction or depreciated.
- Abolishing cheque duty from 1 July 2014.
- Increasing the parental tax credit from \$150/week to \$220/week. The eligible time period is extended from 8 to 10 weeks. Changes are also made to the abatement rules.
- Extending paid parental leave to 16 weeks from 1 April 2015; and to 18 weeks from 1 April 2016.
- Increasing funding for IRD (\$48 million) to assist with tax compliance activities.
- Reductions in duty-free allowances for cigarettes and tobacco (from 200 to 50 cigarettes and 250 grams to 50 grams of tobacco). In addition, tobacco products gifted from overseas jurisdictions (that were previously eligible for the \$110 duty-free gift allowance) will now be subject to excise duty and GST.

The budget is generally seen as containing few surprises as we head towards an election later in the year.

Further tax developments, in brief, include:

- Disestablishment of the Rewrite Advisory Panel. The Rewrite Advisory Panel was established in 1995 to provide advice on the progressive rewrite of the NZ income tax legislation. The Panel comprised representatives from the NZ Institute of Chartered Accountants, the NZ Law Society, and IRD. However, it is now seen as having completed its work and will be disestablished at the end of 2014.
- Increases in the fringe benefit rates for low-interest loans from 5.9% to 6.13%.
- An announcement by the Police Minister and the Revenue Minister announcing a new information-sharing agreement between the New Zealand Police and the IRD to help address serious crime. This arrangement will allow the New Zealand Police to request relevant personal information from the IRD where there is suspicion a serious offence (i.e. one that is punishable by a jail sentence of four years or more) has been committed. IRD can also provide information to the NZ Police where serious crime is identified by IRD staff.

Lisa Marriott

## **8 Australian Tax Forum joins FEN Partners in publishing journals**

We are pleased to announce *Australian Tax Forum* has joined our Partners in Publishing Journals within the Financial Economics Network (FEN).

View Papers: <http://www.ssrn.com/link/Australian-Tax-Forum.html>

*Australian Tax Forum* is a prestigious quarterly journal with the objective of providing discussion on issues in tax policy, law and reform amongst tax professionals. It is an essential reference source for understanding and contributing to the development of taxation systems worldwide. Australian Tax Forum is aimed at those who want to influence the future

development of tax policy. It is an important journal for tax policy makers, academics and libraries.

#### SSRN's eLIBRARY

SSRN's searchable electronic library contains abstracts, full bibliographic data, and author contact information for more than 549,100 papers, more than 255,100 authors, and full text for more than 451,800 papers. The eLibrary can be accessed at <http://papers.ssrn.com>.

SSRN supports open access by allowing authors to upload papers to the eLibrary for free through the SSRN User Headquarters at <http://hq.ssrn.com>, and by providing free downloading of those papers.

Downloads from the SSRN eLibrary in the past 12 months total more than 9.8 million, with more than 76.1 million downloads since inception.

#### SSRN's PROFESSIONAL DIRECTORY

Searching on an individual's name in the author field on our search page at <http://ssrn.com/search> provides the best single professional directory of scholars in the social sciences and humanities. Complete contact information for authors, including email, postal, telephone, and fax information, is available there.

#### SSRN's MISSION

SSRN's objective is to provide rapid, worldwide distribution of research to authors and their readers and to facilitate communication among them at the lowest possible cost. In pursuit of this objective, we allow authors to upload papers without charge. And, any paper an author uploads to SSRN is downloadable for free, worldwide.

#### FINANCIAL ECONOMICS NETWORK

The Financial Economics Network (FEN) distributes other eJournals. You can subscribe to these eJournals through the SSRN User Headquarters at <http://hq.ssrn.com>.

Sincerely,

Michael C Jensen  
Director  
Financial Economics Network

#### **9 Vacancies**

The WU Global Tax Policy Center at the Institute for Austrian and International Tax Law is searching for a **Personal Assistant** to work full time with Prof. Jeffrey Owens who heads up the newly created **Global Tax Policy Center**. The deadline for applications is **June 22, 2014**.

For more information on the position, please see our website: [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

If you would like to apply, or you know anyone that may be interested, please contact Ms. Hedwig Pfanner ([jobtaxlaw@wu.ac.at](mailto:jobtaxlaw@wu.ac.at)).

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We are pleased to announce that the Institute for Austrian and International Tax Law and its WU Global Tax Policy Centre are searching for a **Project manager for the Tax Academy**

**and a new Program on Tax and Governance.** The deadline for applications is **June 22, 2014.**

For more information on the position, please see our website: [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

If you would like to apply, or you know anyone that may be interested, please contact Ms. Hedwig Pfanner ([jobtaxlaw@wu.ac.at](mailto:jobtaxlaw@wu.ac.at)).

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**IBFD** has just opened two new vacancies for postdoctoral researchers in tax matters:

- One on “Human rights and Taxation”:

**Post-Doctoral Research Fellow, Human Rights and Taxation**, Part-time: 0.5 FTE

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly on Human Rights and Taxation. The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD for the period mentioned above.

Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)

The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)

Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD

Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman

Support in academic organizational matters

Teaching or lecturing courses in international; European or comparative taxation for the IBFD or within the framework of agreements concluded between IBFD and universities worldwide

Requirements and characteristics

Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

Previous academic experience and scientific publications

Previous academic experience and scientific publications in the topic of the vacancy

A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials

Sound knowledge and experience on a broad range of cross-border tax topics as objectively evidenced in the CV

Fluent knowledge of additional foreign language(s) besides English and the mother language

Other academic merits

#### Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from (approx.) October 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be up to EUR 65,000 (based on full-time employment and already including 8% holiday pay, and 5.44% Personal Budget (individual choice to buy up to 16.5 days of paid holiday per year or end of year bonus)

For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 21 August 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic of the vacancy and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects.

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20Human%20Rights%20and%20Taxation.pdf>

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One on “Tax Treaty related issues”:

#### **Post-Doctoral Research Fellow, Tax Treaty related issues, Part-time: 0.5 FTE**

##### Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly on Tax Treaty related issues. The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD for the period mentioned above.

##### Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

- The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)
- The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

- Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)
- Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD
- Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman
- Support in academic organizational matters
- Teaching or lecturing courses in international; European or comparative taxation for the IBFD or within the framework of agreements concluded between IBFD and universities worldwide

##### Requirements and characteristics

Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

- Previous academic experience and scientific publications

- Previous academic experience and scientific publications in the topic of the vacancy
- A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials
- Sound knowledge and experience on a broad range of cross-border tax topics as objectively evidenced in the CV
- Fluent knowledge of additional foreign language(s) besides English and the mother language
- Other academic merits

#### Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from (approx.) October 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be up to EUR 65,000 (based on full-time employment and already including 8% holiday pay and 5.44% Personal Budget (individual choice to buy up to 16.5 days of paid holiday per year or end. of year bonus).

For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 21 August 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic of the vacancy and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20Tax%20Treaty%20related%20issues.pdf>

## 10 Call for papers

### Australian Tax Law Bulletin – now refereed!

By popular demand *Australian Tax Law Bulletin* will now offer double blind refereeing of papers for academics. The ATLB is a new monthly tax bulletin published in both hard and soft copy by Lexis Nexis. ATLB analyses current Australian tax issues in practice in order to benefit legal and tax professionals, as well as tax administrators. The ATLB will provide opinions and arguments on recent tax legislation, tax administration, judicial issues and policy. The articles are to be between 1500-3000 words and forwarded to Paul Kenny, the general editor: [paul.kenny@flinders.edu.au](mailto:paul.kenny@flinders.edu.au)

I would greatly appreciate articles on current issues from ATTA members or their research students.

Dr Paul Kenny

Associate Dean Academic, Faculty of Social and Behavioural Sciences

Associate Professor in Taxation Law

Flinders Business School

Flinders University

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### Curtin Law and Taxation Review (CLTR). Call for Contributions – Inaugural Issue 2014

The Editorial Board of the *Curtin Law and Taxation Review* (CLTR) invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate

researchers for possible publication in the inaugural issue of the CLTR which will be published in 2014.

The CLTR is a general law journal which will also publish articles that deal with taxation law and practice. It is planned to publish between 8 and 10 articles and book reviews in the 2014 issue. A competitive editorial policy will apply to the selection of articles.

The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes, and authors should refer to the CLTR 2014 Author Guidelines document which is downloadable from the 'CLTR Author Guidelines' link on the CLTR website at

<http://business.curtin.edu.au/research/publications/journals/law-tax/index.cfm>

In particular, authors should note that CLTR has adopted the *Australian Guide to Legal Citation* (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Professor Dale Pinto, Associate and Academic Editor of the CLTR at [Dale.Pinto@cbs.curtin.edu.au](mailto:Dale.Pinto@cbs.curtin.edu.au) by **Monday 30th June 2014**.

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### **Annual International Conference on Law, Economics and Politics, Oxford**

The AICLEP Organising Committee has now issued CALL FOR PAPERS to be presented in September 2014 conference, which will be held in Oxford, United Kingdom. Annual International Conference on Law, Economics and Politics (AICPEL) provides an opportunity for academics, practitioners, consultants, scholars, researchers and policy makers with different backgrounds and experience to present their papers in the conference and exchange and share their experiences, new ideas, research results, as well as discuss the practical challenges encountered and the solutions adopted

Conference committee highly encourage doctorate (PhD) and postgraduate students to present their research proposal or literature review or findings or issues in this conference with a very special registration fees. Case studies, abstracts of research in progress, as well as full research papers will be considered for the conference program for presentation purposes.

Conference Dates: 1-3 September 2014; Deadline for Abstract: 1st August 2014

Venue: University of Oxford, Green Templeton College, United Kingdom

Conference Website: <http://www.flelearning.co.uk/>

Call for Papers Link: <http://www.flelearning.co.uk/aicl-2014/call-for-papers-aicl>

Please feel free to contact us if you have any questions regarding abstract/ paper submission. Please forward this announcement to your colleagues and students who may be interested. We look forward to seeing you in Oxford.

Yours sincerely,

A. Singh

Conference Coordinator & BDM

E: [a.singh@flelearning.co.uk](mailto:a.singh@flelearning.co.uk)



## 11 ATTA members in the media

### Passant, John

Cater, Nick 'Abbott haters put rage before reason' *The Australian* June 3, page 12. 'In today's world of eff-you politics, John Passant is an anachronism, and not because he wants to see the overthrow of capitalism. He is an oddity because he insists on articulating his case.'

### Warren, Neil

7:30 Report, ABC TV 21 May 2014 discussed the possibility of increasing the GST rate and putting a GST on fresh food with compensation for some.  
<http://www.abc.net.au/7.30/content/2014/s4009407.htm>

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

### Local

Australian National University Tax and Transfer seminar series **Multinational firms, intellectual property and taxation**, Tuesday 1 July 2014, 12 – 1pm. Presented by Tax and Transfer Policy Institute Crawford School of Public Policy, ANU College of Asia & the Pacific. Speaker: Professor Rachel Griffith, Professor of Economics, The University of Manchester; and Deputy Research Director, The Institute for Fiscal Studies. Location: Departmental Conference Room, The Treasury, Langton Crescent, Parkes ACT 2600. Registration required. E [treasuryseminar.eventbrite.com.au](mailto:treasuryseminar.eventbrite.com.au) T 02 6125 4387

**Key issues in the design of capital gains tax regimes conference**, The University of Auckland Business School, Level 0, Owen G Glenn Building, 12 Grafton Road, Auckland, Please register by Thursday 17 July 2014. Date: Friday 18 July 2014, 11.30am-6.30pm. Cost: Student - \$50 plus GST; Non-student - \$195 plus GST

This conference aims to compare the ways in which selected jurisdictions tax capital gains to determine what might be learned from each jurisdiction's experience as to the best approach to take.

Speakers include:

- Professor Reuven S Avi-Yonah: Irwin I Cohn Professor of Law, Law School, University of Michigan
- Philip Baker QC: Gray's Inn Tax Chambers, London
- Shaun Connolly: Tax Partner, Russell McVeagh
- Professor David Duff: Faculty of Law, University of British Columbia
- Professor Craig Elliffe: Professor of Taxation Law and Policy, University of Auckland
- Associate Professor Shelley Griffiths: Faculty of Law, University of Otago
- Professor Ann O'Connell: Law School, University of Melbourne; Special Counsel at Allens
- Aaron Quintal: Tax Partner, Ernst & Young
- Professor Jennifer Roeleveld: Professor of Taxation, University of Cape Town
- Adjunct Associate Professor Peter Vial: Leader NZ Tax, New Zealand Institute of Chartered Accountants
- Dr David White: Associate Professor (Taxation), Victoria University of Wellington

For more information please contact Pam Kam on 923 1286 or [p.kam@auckland.ac.nz](mailto:p.kam@auckland.ac.nz), or visit Key issues in the design of capital gains tax regimes conference website

<<http://www.business.auckland.ac.nz/en/about/od-our-departments/od-commercial-law/claw-seminars-and-events/key-issues-in-the-design-of-capital-gains-tax-regimes.html>> .

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

Institute for Austrian and International Tax Law Vienna and the Akademie der Wirtschaftstreuhande present a three-day course for very experienced tax practitioners "**The Practice of Double Tax Treaties in Case Studies – Senior level course**", June 26-28, 2014 in Vienna. For further details please visit our website

[http://www.wu.ac.at/taxlaw/en/eventsn/the\\_practise\\_of\\_double\\_tax\\_treaties](http://www.wu.ac.at/taxlaw/en/eventsn/the_practise_of_double_tax_treaties)

Or contact Ms. Barbara Ender, [b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)

**21st Viennese Symposium on International Tax Law** "The OECD-Model-Convention and its Update 2014", held in English, Vienna, Wednesday, 2nd July 2014. This Symposium will be organised by the Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business) with the International Fiscal Association (IFA), Austrian Branch. The Symposium will be free of charge. Invitation on website [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

**DIBT Doctorate Workshop on GAARs** related to the conference "General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax World?" The Doctorate Workshop will be held in Rust, Burgenland on Thursday July 3, from 15:00 to 18:00 and will be organized by the Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center.

Please read more about the conference and workshop on our website [http://www.wu.ac.at/taxlaw/en/eventsn/rust2014gaars\\_workshop](http://www.wu.ac.at/taxlaw/en/eventsn/rust2014gaars_workshop)

Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation and the WU Global Tax Policy Center **General Anti-Avoidance Rules (GAARs) – A Key Element of Tax Systems in the Post-BEPS Tax**

**World?** Rust (Burgenland, Austria) from 3-5 July 2014.

[http://www.wu.ac.at/taxlaw/en/eventsn/rust2014\\_gaars](http://www.wu.ac.at/taxlaw/en/eventsn/rust2014_gaars)

The conference will be preceded by a doctoral seminar about the topic, in the afternoon and will start on Thursday July 3 with a welcome dinner. The working sessions will take place on Friday and Saturday, all day. The conference will close after dinner on Saturday, departure is scheduled for Saturday evening or Sunday, depending on your flights.

**Are Governments and Business ready to deal with the coming Tsunami of Tax Disputes?**

Tuesday, October 14, 2014, 2:30 – 5:30 pm, Trident Hotel (the Congress venue), room Rooftop, Mumbai, India. Panel discussion on minimizing and resolving tax disputes, given by Dr. Philip Baker, Queen's Counsel, Senior Visiting Fellow, Institute of Advanced Legal Studies, London University, Michael Lennard, Chief, International Tax Cooperation Section, United Nations, Prof. Jeffrey Owens, Director of the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law, WU, Marlies de Ruiters, Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division, OECD. A number of government officials will actively participate in the debate which will be centered around four themes, (I) What do the latest OECD statistics show on the growth of tax disputes and which areas appear to generate the most disputes? (II) What domestic remedies are available? (III) How can MAP be made "fit for purpose"? (IV) Do governments need to get serious about mandatory arbitration? At a time when many of the existing international rules are being reexamined, where many countries are putting in place BEPS empowered bilateral measures, where the BRICS are becoming much more vocal and where we are just seeing countries implement some of the new treaty provisions coming out of the OECD (especially the new article 7), the potential for cross border tax disputes has never been so high. This panel will discuss what can be done to minimize the risk of disputes and when they do arise to resolve them in a principled and timely fashion. Further information [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2014

Introductory\*, Intermediate\*\*, Advanced\*\*\*

International Tax Planning and Anti-Avoidance Rules \*\* 4-6 August 2014, Shanghai

Note that the early-bird discount is not applicable for this course.

Transfer Pricing and Dispute Resolution: Aligning Strategy and Execution \*\* 11-12 August 2014, Kuala Lumpur

Summer Course: Principles of International and Comparative Taxation \* 18-29 August 2014, Amsterdam

Transfer Pricing Planning: Structuring Appropriate Policy \*\* 8-9 September 2014, Singapore

Transfer Pricing Workshop \*\*\* 29-30 September 2014, Kuala Lumpur

Introduction to VAT including Cross-Border Supplies, Financial Services and Real Estate \* 16-18 November 2014, Dubai

ITA109 Fundamentals of Transfer Pricing (Online course)

**15th Global Environmental Tax Conference**, "Environmental taxation and emissions trading in an era of climate change," Aarhus University, Copenhagen, Denmark, 24-26 September 2014. The conference chair is Prof. Mikael Skou Andersen. The conference's webpage is: <http://conferences.au.dk/gcet/>. With our politicians and policy makers grappling with carbon tax and pollution pricing issues, this conference presents a unique opportunity for us to share perspectives, experiences, and lessons with colleagues from other jurisdictions on such an important topic.

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
2014 **Mumbai, India** (12 October 2014 - 17 October 2014) [www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)  
Subject 1: Cross-border outsourcing - issues, strategies and solutions  
Subject 2: Qualification of taxable entities treaty protection  
2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)  
Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"  
2016 **Madrid, Spain**  
2017 **Rio de Janeiro, Brazil**  
2018 **Seoul, Korea, Rep of**  
2019 **London, United Kingdom**

The **30th Annual Asia-Pacific Tax Conference**, Hong Kong, November 2014. For more information, please contact Liane Tsang of Baker & McKenzie, Hong Kong by tel.: +852 2846 2358 or by e-mail: [liane.tsang@bakermckenzie.com](mailto:liane.tsang@bakermckenzie.com)

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. 78th International Atlantic Economic Conference to be held in Savannah, 12-15 October 2014! 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>  
Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>  
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/lawcouncil/index.php/conferences>  
Practising Law Institute <http://www.pli.edu/>  
New York County Lawyers Association <http://www.nycla.org>  
American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)  
New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
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

**Boccabella, Dale** ‘Why it’s time to quarantine negative gearing,’ *The Conversation*, 2 April 2014 <<http://theconversation.com/why-its-time-to-quarantine-negative-gearing-24265>>

Freebairn, John ‘Could ‘hard budget constraints’ fix the federation’s fiscal feud?’ *The Conversation*, 10 June 2014 <<http://theconversation.com/could-hard-budget-constraints-fix-the-federations-fiscal-feud-27316>>

Gregory, Katherine and Hetherington, David *Per Capita tax survey: Public attitudes towards taxation and government expenditure*, Surry Hills, NSW, 2014  
[http://www.percapita.org.au/01\\_cms/details.asp?ID=722](http://www.percapita.org.au/01_cms/details.asp?ID=722)

**Hodgson, Helen** ‘Taxing times for self-managed super funds’, *The Conversation*, 14 April 2014 <<http://theconversation.com/taxing-times-for-self-managed-super-funds-25432>>

**Hodgson, Helen** ‘The super rich and tax: lifters or leaners?’ *The Conversation*, 10 June 2014 <<http://theconversation.com/the-super-rich-and-tax-lifters-or-leaners-27700>>

Hogan, Michael ‘New federalism promise recedes on falling wave of state asset sales’, *The Conversation*, 18 June 2014 <<http://theconversation.com/new-federalism-promise-recedes-on-falling-wave-of-state-asset-sales-28092>>

Janda, Michael ‘Tax avoidance: why not name and shame?’ *The Drum ABC TV News* 26 May 2014 <<http://www.abc.net.au/news/2014-05-26/janda-tax-avoidance-name-and-shame/5478450>>

**Kobetsky, Michael** ‘Multinationals unfazed by G20 tax crackdown’, *The Conversation*, 24 February 2014 <<http://theconversation.com/multinationals-unfazed-by-g20-tax-crackdown-23421>>

Konza, Mark ‘BEPS Action Plan Update, Tax Institute NSW *7th Annual Tax Forum*, Dalton House Sydney, 22 May 2014 <<https://www.ato.gov.au/Media-centre/Speeches/Other/BEPS-Action-Plan-Update>>

McDermott, Hugh *Investigation and prosecution of financial crime - international readings*, Pyrmont, NSW, ThomsonReuters, 2014. This provides a comprehensive overview of key issues associated with the investigation and prosecution of financial crime. Contributors have provided detailed discussion and analysis on a range of financial crime related topics ... and relevant case studies from a range of countries including the United States, the European Union, the United Kingdom, the ASEAN nations, Australia, South America, and various International Offshore Financial Centres (“tax havens”).

**McLaren, John** (ed) *Advanced taxation law*, Pyrmont, ThomsonReuters, 2014. Designed to meet the needs of students on Advanced Taxation Courses, CA and CPA programs and Tax Institute CTA (Chartered Tax Advisor) programs. The editor has combined material from six authoritative texts on taxation from the Thomson Reuters range, as well as contributing additional commentary and end-of-chapter questions.

**McLaren, John** ‘Give the wealthy a tax amnesty, the budget needs it’, *The Conversation* 22 November 2013 < <http://theconversation.com/give-the-wealthy-a-tax-amnesty-the-budget-needs-it-20300>>

Sacks, Gary ‘Adding GST to fresh food is a recipe for poor health’, *The Conversation* 27 May 2014 < <http://theconversation.com/adding-gst-to-fresh-food-is-a-recipe-for-poor-health-27120>>

Smith, Warwick ‘Tax reform is hard...so it’s time for an independent tax board’, *The Conversation*, 29 January 2014 < <http://theconversation.com/tax-reform-is-hard-so-its-time-for-an-independent-tax-board-22290>>

**Stewart, Miranda** ‘Tax still the elephant in the (budget) room’, *The Conversation* 15 May 2014 <<http://theconversation.com/tax-still-the-elephant-in-the-budget-room-26103>>

(2014) 73 *Taxation Today* – (June)

- A “city tax” for the super city? – Jonathan Barrett
- The “worthless spouse” – tax treatment of companion travel expenses – Geoffrey Clews

(2014) 74 *Taxation Today* – (July)

- Update on reforms to the thin capitalisation rules - Jarrod Walker and Hugh Magee
- The problem with New Zealand’s foreign trust regime [part 1] - Jeremy Beckham and **Craig Elliffe**

Vandenberg, Brian & Sharma, Anurag ‘Alcohol tax reform: a minimum price is in the public interest’, *The Conversation* 2 May 2014 <<http://theconversation.com/alcohol-tax-reform-a-minimum-price-is-in-the-public-interest-26164>>

Vella, John ‘The ‘Robin Hood Tax’ is neither simple nor the right solution’, *The Conversation* 26 February 2014 < <http://theconversation.com/the-robin-hood-tax-is-neither-simple-nor-the-right-solution-23453>>

## Overseas

Author(s): Arnold, Brian; Sasseville, Jacques et al; Editor(s): **Richard Vann** (Editor-in-Chief) et al *Global tax treaty commentaries*, Amsterdam, International Bureau of Fiscal Documentation, May 2014. Online collection, Access: Up to five users. Price: EUR 495 / USD 670 (VAT excl.). “GTTC will eventually consist of 27 chapters, each dedicated to one of the articles of the OECD Model and 8 chapters on important meta-topics relating to the models and tax treaties in general, including “Treaty Interpretation”, “Non-Discrimination” and “Conflicts of Qualification”.”

*Asia-Pacific Tax Bulletin* Number 3 - 2014

International - Designing a General Anti-Abuse Rule: Striking a Balance - Judith Freedman  
E-Commerce and Tax – An Australian Perspective - John Box

Islamic Finance – Need for Uniformity - Anton Joseph

The Lack of Anti-Avoidance Rules in the Chinese Individual Income Tax Law: A Loophole for Indirect Transfer of Shares by Non-Resident Individuals - Jiayan Susan Pu

Singapore - A Commentary on the High Court’s Decision in *AQQ v CIT* - Jimmy Oei and Tan How Teck

Intellectual Property Migration to Singapore - Michael Pfaar and Kylie Luo

Indonesia - The “Transfer Pricing–Customs” Tightrope Walk - Ay Tjhing Phan and Ravi Gupta

Korea (Rep) - The Customs and Transfer Pricing Harmonization Legislation and Its Application in Practice - Gil Won Kang

Developments - Reports on the following: Australia, China (People's Rep), India, Indonesia, Japan, Korea (Rep.), Kyrgyzstan, New Zealand and Singapore

Chodikoff, David W (ed) *Tax litigation: jurisdictional comparisons*, London, European Lawyer Ltd, 2013

Chodikoff, David W (ed) *Transfer pricing & tax avoidance – jurisdictional comparisons*, London, European Lawyer Ltd, 2014

*Derivatives & Financial Instruments* Number 3 - 2014

Editorial - OECD Digital Economy Draft Suggests Changes, Uncertainty - Paul Carman

International - Over-the-Counter Derivative Markets in the Light of EMIR Clearing

Obligations and the Financial Transaction Tax - Caroline Heber and Christian Sternberg

Netherlands - The Implementation of the AIFMD in Dutch Tax Law - Hein Vermeulen and

Jeroen H. Elink Schuurman

International - Anti-Abuse under the Financial Transaction Tax Proposal - Filip Debelva and

Joris Luts

International - Retailers Directly Accepting Bitcoins: Tricky Tax Issues? Machiel Lambooi

Comparative survey – crowdfunding

Australia - Crowdfunding: A Tangled Web - Anton Joseph

Recent developments

International - When One Becomes Two: The Forlorn Future of the Fixed Establishment - S.

Heydari

Spain - The New Cross-Border Merger Regime for Collective Investment Institutions - Carlos

Ferrer and Cristina Mayo

Duff & Phelps *Guide to international transfer pricing. Law, tax planning and compliance strategies*, 4<sup>th</sup> ed, Alphen aan den Rijn, The Netherlands, Kluwer, 2014, 940 pp. paperback ISBN: 9789041152930; Price: EUR 260.00/ USD 351.00/ GBP 208.00

*European Taxation* Number 6 - 2014

Fairly Odd: Belgium's New Fairness Tax - Bob Michel and Pieter Van Den Berghe

The New Spanish Reporting Obligation for Assets Located Abroad and Its Compatibility with EU Law - Hugo López López

Fiscal Monitoring of Assets and Properties Held Abroad by Italian Resident Individuals, Non-Commercial Entities, Simple Partnerships and Similar Entities - Patrick Harteveld

EU update - Commission - Tamás Kulcsár; Council - Tamás Kulcsár; Court of Justice -

Tamás Kulcsár; Parliament - Tamás Kulcsár

Some Recent Decisions of the European Court of Human Rights on Tax Matters - Philip

Baker

CFE news - Countering BEPS through Transfer Pricing Documentation - Piergiorgio Valente

Austria - Amendments to Group Taxation Regime - Sabine Kanduth-Kristen, Sarah Gregori and Ernst Komarek

European Union - CFE Forum 2014: Policies for a Sustainable Tax Future - Madalina Cotrut, Larisa Gerzova and Oana Popa

European Union - Change of Climate in Taxation: Are You Prepared for Extended

Responsibilities? Filipa Correia and Rudolf Reibel

Report from the 6th CFE Professional Affairs Conference in Milan on 22 November 2013.

The Italian Rule on the Deductibility of Costs Incurred in Blacklisted Countries in Light of Italian Tax Treaties: Does a Conflict Exist? Massimo Mojana

United Kingdom - Finance Bill 2014 - Douglas Roxburgh

*International VAT Monitor* Number 3 - 2014

A Gentle Reminder to Countries Wishing to Introduce VAT - Michael van de Leur

Movements of Goods to Italy - Maurizio Bancalari

VAT Treatment of Goods under Customs Control in Germany - Aleksandra Bal  
Weaknesses of VAT in Nepal - Dhani Ram Sharma and Tapan Sarker  
VAT news - Reports from: Algeria, Argentina, Azerbaijan, Burundi, Belgium, Canada, Cape Verde, Chile, China (People's Rep.), Colombia, Cyprus, Ecuador, Egypt, Estonia, European Union, Finland, France, Greece, Guatemala, Guyana, Hungary, Italy, Japan, Jersey, Kyrgyzstan, Lesotho, Luxembourg, Mexico, Moldova, New Zealand, OECD, Pakistan, Paraguay, Peru, Portugal, Russia, Singapore, South Africa, Spain, St Lucia, Sweden, Ukraine, United Kingdom, United States and Vietnam.  
Case notes from: Austria, Canada, Colombia, Finland, Israel, Netherlands, Poland and United States.

Lang, Michael & Lejeune, Ine (ed) *Improving VAT/GST – Designing a simple and fraud-proof tax system*, Amsterdam, IBFD 2014,

ISBN 978-90-8722-236-9 (print)

ISBN 978-90-8722-233-8 (eBook)

Chapter 1: Argentina - Ricardo Tavieres and Rodolfo Feito

Chapter 2: Australia - **Rebecca Millar** and Lorenna Moon

Chapter 3: Brazil - Celso Grazioli and Elidie Bifano

Chapter 4: Chile - Sandra Benedetto

Chapter 5: China - Wei Cui and Alan Wu

Chapter 6: India - Ramarathnapuram Muralidharan and Monika Arora

Chapter 7: Japan - Yumi Nishiyama and Kotaku Kimu

Chapter 8: Mexico - César Augusto Domínguez Crespo

Chapter 9: New Zealand - **David White** and Eugen Trombitas

Chapter 10: Norway - Espen Qvist

Chapter 11: The Russian Federation - Irina Popova

Chapter 12: Singapore - Soo How Koh

Chapter 13: South Africa - Jennifer Roeleveld

Chapter 14: Switzerland - Claude Grosjean and Niklaus Honauer

Chapter 15: Ukraine - Viktoria Tymoshenko

Chapter 16: VAT Neutrality from an EU Perspective - Ine Lejeune and Jeanine Daou

Chapter 17: VAT Groups - Mandy Gabriël and Herman van Kesteren

Chapter 18: Head Office – Branch Transactions - Eleonor Kristoffersson

Chapter 19: Financial Services - Ad van Doesum and Gert-Jan van Norden

Chapter 20: Anti-Avoidance Rules - Pasquale Pistone

Chapter 21: Advance Rulings - Madeleine M.W.D. Merckx

Chapter 22: VAT Gap from an EU Perspective - Ine Lejeune and Jeanine Daou

Chapter 23: Compliance Costs and Costs of Collection - Ine Lejeune, Wim De Clercq and Mathieu Van De Putte

Chapter 24: Conclusions: Designing a Simple and Fraud-Proof VAT System - Ine Lejeune and Jeanine Daou

As governments worldwide are looking for ways to raise revenue in order to finance their budgets, consumption taxes such as value added taxes (VAT) and goods and services taxes (GST) are increasing in prominence and now exist in over 150 countries. IBFD is kind enough to offer our friends a 20% discount on the book. The discount offer is valid until 21 June 2014. If you are interested in ordering the book at the 20% discount please quote the following code when placing your order at the IBFD website: Vienna\_2014.

Students can order this book at a 50% student discount provided that they submit a copy of their valid student identification card by email to the IBFD customer service department.

More information can be found on [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

Main, Robert S 'Subsidizing non-polluting goods vs. taxing polluting goods for pollution reduction' (2013) 41 *Atlantic Economic Journal* 349-362

<http://link.springer.com/article/10.1007/s11293-013-9370-6/fulltext.html>



(2014) 67 *National Tax Journal* (June)

Calculating the optimal small business exemption threshold for a US VAT - Edith Brashares, Matthew Knittel, Gerald Silverstein, and Alexander Yuskavage

Switching on the lights: do higher income taxes push economic activity into the shade?

Denvil Duncan and Klara Sabirianova Peter

Does increasing available non-tax economic development incentives result in more jobs?

Carlianne Patrick

Income taxation and business incorporation: evidence from the early Twentieth Century - Li Liu

The tax reform road not taken — yet - Michael J. Graetz

Taxes and the labor supply of older Americans: recent evidence from the social security earnings test - Gary V. Engelhardt and Anil Kumar

Book Review: Tax fairness and folk justice - Kirk J. Stark

(2014) 67 *National Tax Journal* (March)

Fiscal zoning and sales taxes: do higher sales taxes lead to more retailing and less manufacturing? Daria Burnes, David Neumark, and Michelle J. White

Ranking up by moving out: the effect of the Texas top 10% plan on property values - Kalena E. Cortes and Andrew I. Friedson

Implicit debt capitalization in local housing prices: an example of unfunded pension liabilities - Robert C. MacKay

The issuance of state and local debt during the United States great recession - Ronald C. Fisher and Robert W. Wassmer

Unemployment compensation during the great recession: theory and evidence - Walter Nicholson, Karen Needels, and Heinrich Hock

A short review of recent evidence on the disincentive effects of unemployment insurance and new evidence from New York State - Bruce D. Meyer and Wallace K. C. Mok

Financing unemployment insurance - Wayne Vroman and Stephen A. Woodbury

Book Review: The death of the income tax: a progressive consumption tax and the path to fiscal reform - Laurence Seidman

Abstracts from the above <http://ntanet.org/images/stories/pdf/05-09-14%20recent%20abstracts.pdf>

Shaviro, Daniel M *Fixing US international taxation*, New York, Oxford University Press, 2014

Tetlak, Karolina *Taxation of international sportsmen*, Amsterdam, International Bureau of Fiscal Documentation, July 2014 (expected); ISBN: 978-90-8722-239-0; 350 pp, Price includes delivery; EUR 120 / USD 155 (VAT excl.)

(2014) 3 (1) *World Journal of VAT/GST Law*

Grappling with basic VAT concepts in the Australian GST: the meaning of ‘supply for consideration’ - **Rebecca Millar**

The OECD International VAT/GST Guidelines on Place of Supply of B2B Services and Intangibles - Lena Hiort af Ornäs Leijon and Eleonor Kristoffersson

Legislative developments - Germany: The rules on the Certificate of Entry

(Gelangensbestätigung) (Section 17a(2) no 2 of the German VAT Ordinance) - Roland Ismer and Daniela Endres

Case law - European Union: Deductibility of VAT on expenses incurred for the purchase of shares by a holding: a helpful French Supreme Court decision - Odile Courjon

France: ECJ rejects bank's computation of the deductible proportion of input VAT in relation to turnover carried out by its branches located in other Member States or third countries:

CJEU, 1st Chamber, 12 September 2013, in Case C-388/11 *Crédit Lyonnais* - Yolande Sérandour

#### 14 Quotable quotes

“Italy’s statistics agency says estimated revenues from drug trafficking and the sex trade will be used to calculate gross domestic product (GDP) starting next year in a move expected to boost its economic results.

The Istat agency said the calculation would also include revenues from contraband tobacco and alcohol, adding that the procedure would be “very difficult for the obvious reason that these illegal activities are not reported”.

“The concept of what is illegal activity is also open to different interpretations,” Istat said on Thursday in a statement explaining the new method of calculation in accordance with new European Union rules.”

Source: ‘Italy to include drug and prostitution money in GDP calculations’, news.com.au, 23 May 2014 <<http://www.news.com.au/finance/economy/italy-to-include-drug-and-prostitution-money-in-gdp-calculations/story-e6frflo9-1226928776821>>

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“If Australians only knew how much tax their friends, neighbours and colleagues, as well as complete strangers, actually paid, we may all be better placed to make informed decisions about which taxes and concessions should rise and fall, be introduced and abolished.”

Source: Janda, Michael ‘Tax avoidance: why not name and shame?’ *The Drum* ABC TV News 26 May 2014 <<http://www.abc.net.au/news/2014-05-26/janda-tax-avoidance-name-and-shame/5478450>>

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“In the days when he was Australia's richest man, Kerry Packer used to boast openly that he paid as little tax as possible; he preferred to buy his own version of civilisation.

In the years since then, many if not most of Australia's super rich elite have taken the same approach; and with this shining example before them, ordinary wage earners have followed suit. Tax avoidance has become a national sport. So sometime in the 1980s, the Treasury and its tax officers effectively threw in the towel.”

Source: MacCallum, Mungo ‘OK, let's talk about this regressive GST’, *The Drum* ABC TV News 26 May 2014 <<http://www.abc.net.au/news/2014-05-26/maccallum-ok-lets-talk-about-this-regressive-gst/5477338>>

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“In the current budget debate, some assert Australia is a low-tax country based on statistics for OECD countries. This is tendentious twaddle, relying on a comparison between ‘apples and oranges’.

The assertion comes from an Organisation for Economic Co-operation and Development table comparing average tax/GDP ratios for member countries that includes compulsory social security levies for European member countries, but excludes similar levies for Australia. Australia's Superannuation Guarantee (soon to be 9.5 per cent) and our compulsory worker's compensation insurance premiums (averaging around 1.5 per cent) are sizeable examples."

Source: Carmody, Geoff 'Why we should worry about our rising tax load', *Australian Financial Review* 27 May 2014 p 47

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"Australia's tax system is too complex," Mr Ma said. "That's why in Australia accountants are very important people. In Singapore most people file their own tax returns."

Source: Khadem, Nassim 'Asia's lower tax rates luring serious players', *Australian Financial Review* 2 June 2014 p 3

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"We need global tax rules to ensure that businesses pay tax in the countries where they earn revenue."

Source: Abbott, Tony (Prime Minister) 'Address to the American Australian Association Business Luncheon, New York, Tuesday, 10 June 2014 <http://www.pm.gov.au/media/2014-06-10/address-american-australian-association-business-luncheon-new-york>

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"Question: Just a couple of questions. When you meet Ban Ki Moon today is there any chance Kevin Rudd's name may come up? And secondly, in your speech, some of your comments are about profit-shifting, and talking about companies that have to pay tax in the countries where they are. Is there an extra edge to your message given you're in the US and some of those companies like Apple and Google are some of the more guilty players?"

Prime Minister: The important thing for Australia is not to pick fights but to try to build unity and you build unity by searching for common ground, for looking for the points on which we can all agree and I think all of us can agree that we don't want to see the kind of international tax minimisation which sometimes happens. I am not saying that it is easy to resolve it but I think the broad principle should be that generally speaking people should pay tax in the countries where they make the money. People should pay tax where they raise their revenue and I think that is the kind of principle that all of us can agree on. We have now got to try to build a system of rules that fairly puts that into practice."

Source: Doorstop Interview, New York Stock Exchange, New York, Tuesday, 10 June 2014 <http://www.pm.gov.au/media/2014-06-10/doorstop-interview-new-york-stock-exchange-new-york>

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"Consultants Ernst & Young (EY) is calling on the government to form a tax reform commission, similar in its independence to the Productivity Commission.

EY CEO Rob McLeod believes that an effective tax system is critical for Australia's prosperity but reform is presently crowded with players with divergent and contradictory preferences on the direction of tax policy.

"The current tax system is in disarray," Mr McLeod told reporters in Canberra on Tuesday.

"The tax reform commission gives Australia the best prospect of getting from today's chaos to tomorrow's order."

He said Australia has got one of the lowest tax takes among OECD countries as a percentage of gross domestic product yet has very high corporate and personal tax rates."

Source: 'New body needed for tax system: report', news.com.au 17 June 2014  
<http://www.news.com.au/national/breaking-news/new-body-needed-for-tax-system-report/story-e6frfku9-1226957405334>

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"Adult industry workers can claim the cost of their costumes and lingerie as tax deductible, as well as items like condoms, lubricants, gels, oils and tissues used for earning and income.

Stage make up and dance lessons can also be claimed, but not general make up, hairdressing or the cost of a gym membership. Everyday clothes are also off-limits, although mobiles and car travel for work purposes as well as novelties and fetish equipment is deductible."

Source: 'Things you never knew you could claim tax deductions for at end of financial year', news.com.au, 17 June 2014 <http://www.news.com.au/finance/things-you-never-knew-you-could-claim-tax-deductions-for-at-end-of-financial-year/story-e6frfm1i-1226957366111>

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## **ATTA News July 2014**

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

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

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

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference Call for papers</b>	<b>2</b>
<b>3 ATTA Conference 2015</b>	<b>2</b>
<b>4 Australia's Tax Treaty Negotiation Program</b>	<b>2</b>
<b>5 Graham Hill IFA Research Prize</b>	<b>3</b>
<b>6 New Zealand developments</b>	<b>4</b>
<b>7 Book review</b>	<b>4</b>
<b>8 Vacancies</b>	<b>6</b>
<b>9 Call for papers</b>	<b>8</b>
<b>10 ATTA members in the media</b>	<b>9</b>
<b>11 Tax, accounting, economics and law related meetings</b>	<b>9</b>
<b>12 Recent publications</b>	<b>12</b>
<b>13 Quotable quotes</b>	<b>17</b>

### **1 Presidential column**

The mid year break is nearly over for most of us (in the Southern hemisphere at least). I was able to attend the Queensland Tax Researchers Conference last month, and I would like to thank Justin Dabner and his team for facilitating the event. ALTA was also in Queensland earlier this month, with the revenue law stream facilitated by Rob Woellner. It's important that we have forums such as these to help us to refine our research ideas and develop them into publications.

The shenanigans in the Senate have received a lot of coverage, but the repeal of the carbon tax and the approval of the new FOFA regulations were not unexpected. What was interesting was watching the various parties manoeuvring as the new senators learned, rapidly, about pragmatic politics and Senate standing orders. The fate of the Minerals Resources Rent Tax is not yet known, but the political issue here is the Senate refusal to repeal various expenditure items that were linked to the tax when it was introduced. There is no constitutional reason for the link to be maintained, so it will be interesting to see who backs down first.

The last month has also seen a number of reports that may be of interest to Tax Teachers and Researchers. The Inspector General has handed down another report in the series on compliance activity, with the report into the Administration of Penalties published on 8 July 2014. Although the headline of 35% of penalties remitted is quite disturbing, there is a lot of detail on the possible causes for inappropriate imposition of penalty; and it is not all one-sided. We also saw a chapter on tax related issues in the Interim Report of the Financial Services Inquiry (Murray Inquiry) and the Productivity Commission is due to hand down its draft report on Childcare and Early Childhood Learning on 22 July, which is expected to include discussion of rebates and tax subsidies.

I hope that you have been able to take a few days break during the non-teaching period, and that the new teaching period starts well for you all.

Helen Hodgson

## **2 ATTA Conference Call for papers**

ATTA's 27th Annual Conference will be held by the University of Adelaide from Monday 19 January to Wednesday 21 January 2015. The theme of the conference is: Tax – "It's time" for change and papers are invited to be submitted that explore the way that tax reform can be successfully achieved so that Australia's tax and transfer system is well positioned for the opportunities and significant policy challenges of the decades ahead. Papers on this theme are strongly encouraged; although the submission of papers on any aspect of taxation is also welcome. In addition, papers that explore the scholarship of tax teaching and learning are invited. Current PhD students are encouraged to submit an abstract as there will be special mentoring workshops for them.

Abstracts of no more than 500 words should be emailed to John Tretola at [john.tretola@adelaide.edu.au](mailto:john.tretola@adelaide.edu.au) by **Friday 15 September 2014**.

There will be prizes for best tax research paper, tax teaching paper and PhD student paper.

Further information about the conference (including registration options, the programme, accommodation options and conference dinner at the "new" Adelaide Oval) will be included in future ATTA newsletters. In the meantime if you have any questions about the conference please contact Domenic Carbone ([domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au) or phone: +61 8 313 4759) or visit: <http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference/>

## **3 ATTA Conference 2015**

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

## **4 Australia's Tax Treaty Negotiation Program**

Submissions are invited from individuals, businesses and community groups on Australia's future tax treaty negotiation program.

Tax treaties promote closer economic cooperation between countries by reducing taxation barriers caused by the double taxation of income derived by residents of the treaty partner countries. The removal of these barriers helps to facilitate the cross-border movement of people, capital and technology. Tax treaties also contain rules to prevent tax discrimination and provide a mechanism to assist in the resolution of tax disputes.

<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2014/Australias-Tax-Treaty-Negotiation-Program>

## **5 Graham Hill IFA Research Prize**

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Basel 30 August to 4 September 2015

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 Basel 30 August to 4 September 2015. This is the fifth time the prize has been offered.

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.

### *Application and judging 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 In addition to Dale, the judging panel will also include A/Prof Lisa Marriott and Prof Michael Walpole. 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 2014**.

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 2,000 registrants).

The winner of the prize will be announced at the Annual ATTA conference in 2015, to be held in Adelaide. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

## **6 New Zealand developments**

In early July 2014, the Revenue Minister (Todd McClay) signalled changes to tax pooling rules in New Zealand. Tax pooling allows taxpayers to pool tax payments with those of other businesses, through commercial intermediaries. Underpayments are offset by overpayments made within the same pool, resulting in reduced 'use of money interest' charges. Under the current arrangements, taxpayers may withdraw funds from a tax pool to meet tax owed, but not any interest payments due. The proposed changes will allow taxpayers to use tax pooling arrangements to pay interest owed resulting from a tax dispute or amended tax assessment.

On 20th June 2014, changes were approved to the tax treatment of employee allowances, with the aim of simplifying the current rules. However, some of these rule changes are related to employee's temporarily working in Christchurch as a result of the earthquakes. The rules take effect from 1 April 2015. However, in some cases employers have the option of applying the rules from 1st January 2011. The key changes are:

- Accommodation provided to employees as part of a secondment to a different location for up to two years is not taxable. This also applies to employees working on out-of-town capital projects for up to three years.
- Accommodation and meals will not be taxable when the employee's role requires them to work in more than one location.
- Meal costs associated with work-related duties are not taxable for up to three months.
- Further specific rules apply to people working in Canterbury on earthquake recovery projects.

Finally, the prescribed interest rate used for the purpose of calculating fringe benefit tax on low-interest, employment-related loans has increased from 1st July 2014, to 6.13 per cent.

Lisa Marriott

## **7 Book review**

GT Pagone, *Tax Effective Writing* (The Federation Press, 2013).

Tax advocacy today, like other advocacy both in Australia and overseas, is largely conducted in writing. There is a considerable amount of literature on simpler, more persuasive and more effective legal writing and the Honourable Justice G. T. Pagone's most recent book entitled *Tax Effective Writing* is an insightful addition to the literature and specifically focusses on written tax advocacy from an Australian perspective.



Described as a distinguished jurist, an accomplished academic and a prolific author, Justice Pagone's insights and advice on tax matters render this book an invaluable reference for tax controversy practitioners. Indeed, the title of the book was chosen as a pun to emphasise the importance for tax controversy practitioners pursuing simpler, more effective legal writing. Further, as observed by Michael D'Ascenzo during the book's launch speech, it would also be a handy reference for barristers, academics and accountants who may not undertake all of these activities on a regular basis. It would also appeal to diligent law and accounting students wishing to explore the practical aspects of tax controversy.

Effective written advocacy is arguably an art. Although not purporting to be a style guide, *Tax Effective Writing* discusses particular style approaches relevant to tax correspondence and administrative and court processes. It is structured as follows:

- Chapter 1: Effective writing – including identifying and leading the readers; carefully sequencing and ordering ideas; being mindful of sentence length, rhythm and meter; and, being conscious of peccadilloes and idiosyncrasies of the reader.
- Chapter 2: Opinions and advices – including the content of, and duties beyond, the retainer; identifying the tax issues and relevant facts to be considered; and, complying with legal, professional and ethical obligations.
- Chapter 3: Notice of objection – including being mindful of the reader; highlighting the importance of being accurate and truthful; and, outlining a sample notice of objection.
- Chapter 4: Reviews and appeals – (again) being mindful of the reader, specifically, whether it is the AAT or the FCA, and outlining the formal requirements for both applications and appeals; reminding the tax controversy practitioner of the difference between errors in fact and errors in law; including a sample statement of facts, issues and contentions.
- Chapter 5: Expert opinion evidence – (again) being mindful of the reader; highlighting the expert's duty and the duty of those assisting the experts; formulating the questions for the expert to opine upon; showing the expert's expertise to be relevant to the questions and showing the basis of the opinion.
- Chapter 6: Submissions – once again being attentive to the reader; delineating submissions to the Commissioner, the GAAR Panel and to courts and tribunals; adopting the CRAC method for submissions.
- Chapter 7: Private rulings – again highlighting the importance of the reader and being aware of subsequent readers; identifying the scheme on which the ruling is sought, in addition to other information, assumptions, questions, facts and issues; providing a draft ruling for the Commissioner to consider; private ruling applications for both tax professionals and non-tax professionals.
- Chapter 8: High Court special leave applications – remaining mindful of the reader; showing both legal error and the public importance of the principle in issue; the significance of correctly formulating the question in issue; outlining the table of authorities, legislation and other material, a draft notice of appeal and a sample draft notice of appeal from Federal *Commissioner of Taxation v Stone*.

*Tax Effective Writing's* focus on the relevant laws, rules and expectations, its sage advice and the illustrative examples make this book an excellent, concise primer for tax controversy practitioners. Including further illustrative examples and precedents would be particularly useful for the more junior practitioner. Ultimately, from an Australian tax perspective, no

other legal writing book on the market is as focused on results and as practical, current and relevant as *Tax Effective Writing*.

Ann Kayis

## 8 Vacancies

**IBFD** has just opened two new vacancies for postdoctoral researchers in tax matters:

- One on “Human rights and Taxation”:

**Post-Doctoral Research Fellow, Human Rights and Taxation**, Part-time: 0.5 FTE

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly on Human Rights and Taxation. The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD for the period mentioned above.

Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

- The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)
- The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

- Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)
- Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD
- Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman
- Support in academic organizational matters
- Teaching or lecturing courses in international; European or comparative taxation for the IBFD or within the framework of agreements concluded between IBFD and universities worldwide

Requirements and characteristics

Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

- Previous academic experience and scientific publications
- Previous academic experience and scientific publications in the topic of the vacancy
- A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials
- Sound knowledge and experience on a broad range of cross-border tax topics as objectively evidenced in the CV
- Fluent knowledge of additional foreign language(s) besides English and the mother language
- Other academic merits

Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from (approx.) October 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be up to EUR 65,000 (based on full-time employment and already including 8% holiday pay, and 5.44% Personal Budget (individual choice to buy up to 16.5 days of paid holiday per year or end of year bonus)

For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 21 August 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic of the vacancy and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects.

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20Human%20Rights%20and%20Taxation.pdf>

\*\*\*\*\*

One on “Tax Treaty related issues”:

**Post-Doctoral Research Fellow, Tax Treaty related issues**, Part-time: 0.5 FTE

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly on Tax Treaty related issues. The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman.

Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD for the period mentioned above.

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For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 21 August 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic of the vacancy and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20Tax%20Treaty%20related%20issues.pdf>

## 9 Call for papers

### Annual International Conference on Law, Economics and Politics, Oxford

The AICLEP Organising Committee has now issued CALL FOR PAPERS to be presented in September 2014 conference, which will be held in Oxford, United Kingdom. Annual International Conference on Law, Economics and Politics (AICPEL) provides an opportunity for academics, practitioners, consultants, scholars, researchers and policy makers with different backgrounds and experience to present their papers in the conference and exchange and share their experiences, new ideas, research results, as well as discuss the practical challenges encountered and the solutions adopted

Conference committee highly encourage doctorate (PhD) and postgraduate students to present their research proposal or literature review or findings or issues in this conference with a very special registration fees. Case studies, abstracts of research in progress, as well as full research papers will be considered for the conference program for presentation purposes.

Conference Dates: 1-3 September 2014; Deadline for Abstract: 1st August 2014

Venue: University of Oxford, Green Templeton College, United Kingdom

Conference Website: <http://www.flelearning.co.uk/>

Call for Papers Link: <http://www.flelearning.co.uk/aicl-2014/call-for-papers-aicl>

Please feel free to contact us if you have any questions regarding abstract/ paper submission.

Please forward this announcement to your colleagues and students who may be interested. We look forward to seeing you in Oxford.

Yours sincerely,

A. Singh

Conference Coordinator & BDM

E: a.singh@flelearning.co.uk

## 10 ATTA members in the media

**Evans, Chris** 'Existing tax architecture should be condemned', 1/07/2014  
<http://www.asb.unsw.edu.au/newsevents/mediaroom/media/2014/july/Pages/existing-tax-architecture-should-be-condemned.aspx>

## 11 Tax, accounting, economics and law related meetings

### Local

**School of Taxation and Business Law**, Australian School of Business, The University of New South Wales Staff Lunchtime Seminar to be delivered by Dr Andrew Granger, University of Nottingham on "*Trade and Customs Compliance Cost*". Thursday 24 July 2014; 12pm, Room 2093 Quad Building (Level 2, South Wing), UNSW, RSVP by Monday 21 July to [TBL.RSVP@unsw.edu.au](mailto:TBL.RSVP@unsw.edu.au); BYO lunch, drinks will be provided

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz. Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>  
IBFD International Tax Courses - A selection of related courses in 2014  
Introductory\*, Intermediate\*\*, Advanced\*\*\*  
International Tax Planning and Anti-Avoidance Rules \*\* 4-6 August 2014, Shanghai  
Note that the early-bird discount is not applicable for this course.  
Transfer Pricing and Dispute Resolution: Aligning Strategy and Execution \*\* 11-12 August 2014, Kuala Lumpur  
Summer Course: Principles of International and Comparative Taxation \* 18-29 August 2014, Amsterdam  
Transfer Pricing Planning: Structuring Appropriate Policy \*\* 8-9 September 2014, Singapore  
Transfer Pricing Workshop \*\*\* 29-30 September 2014, Kuala Lumpur  
Introduction to VAT including Cross-Border Supplies, Financial Services and Real Estate \* 16-18 November 2014, Dubai  
ITA109 Fundamentals of Transfer Pricing (Online course)

**15th Global Environmental Tax Conference**, "Environmental taxation and emissions trading in an era of climate change," Aarhus University, Copenhagen, Denmark, 24-26 September 2014. The conference chair is Prof. Mikael Skou Andersen. The conference's webpage is: <http://conferences.au.dk/gcet/>. With our politicians and policy makers grappling with carbon tax and pollution pricing issues, this conference presents a unique opportunity for us to share perspectives, experiences, and lessons with colleagues from other jurisdictions on such an important topic.

The **Institute for Austrian and International Tax Law** together with PricewaterhouseCoopers Global Network and Law Square will host a conference entitled "*The Future of VAT in a Digital Global Economy*": The Conference starts with a cocktail reception in the evening of Wednesday, September 24, 2014. The working sessions will be held on September 25 and 26, 2014. During the conference, "The Future of VAT in a Digital Global Economy" will be discussed from a global perspective. The scope of the conference is on B2C supplies and the use of technology for compliance as well as collection and enforcement for B2B and B2C supplies.

Among the key issues to be discussed in the working sessions are:

- Understanding the digitalisation of the global economy
- Digital supplies and e-services and their challenges to VAT
- Cloud computing and virtual currencies
- Defining the place of taxation for B2C
- Applying VAT in practice: Compliance challenges at a domestic and international level
- Administrative cooperation and exchange of information in the VAT area

Among the speakers will be: Michael Lang (Head of the Institute for Austrian and International Tax Law, WU Vienna), Ine Lejeune (Attorney, Partner Tax Policy - Dispute Resolution & Litigation (EU, Belgian & global), Law Square), Piet Battiau (Head of Consumption Taxes Unit, OECD Centre for Tax Policy and Administration) and David Bradbury (Head of the Tax Policy and Statistics Division, Centre for Tax Policy and Administration, OECD).

For inquiries and registration, please contact [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at).

Further information is available at [http://www.wu.ac.at/taxlaw/en/eventsn/conference\\_vat](http://www.wu.ac.at/taxlaw/en/eventsn/conference_vat)

### **Are Governments and Business ready to deal with the coming Tsunami of Tax Disputes?**

Tuesday, October 14, 2014, 2:30 – 5:30 pm, Trident Hotel (the Congress venue), room Rooftop, Mumbai, India. Panel discussion on minimizing and resolving tax disputes, given by Dr. Philip Baker, Queen's Counsel, Senior Visiting Fellow, Institute of Advanced Legal Studies, London University, Michael Lennard, Chief, International Tax Cooperation Section, United Nations, Prof. Jeffrey Owens, Director of the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law, WU, Marlies de Ruiters, Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division, OECD. A number of

government officials will actively participate in the debate which will be centered around four themes, (I) What do the latest OECD statistics show on the growth of tax disputes and which areas appear to generate the most disputes? (II) What domestic remedies are available? (III) How can MAP be made "fit for purpose"? (IV) Do governments need to get serious about mandatory arbitration? At a time when many of the existing international rules are being reexamined, where many countries are putting in place BEPS empowered bilateral measures, where the BRICS are becoming much more vocal and where we are just seeing countries implement some of the new treaty provisions coming out of the OECD (especially the new article 7), the potential for cross border tax disputes has never been so high. This panel will discuss what can be done to minimize the risk of disputes and when they do arise to resolve them in a principled and timely fashion. Further information [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
2014 **Mumbai, India** (12 October 2014 - 17 October 2014) [www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)  
Subject 1: Cross-border outsourcing - issues, strategies and solutions  
Subject 2: Qualification of taxable entities treaty protection  
2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)  
Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"  
2016 **Madrid, Spain**  
2017 **Rio de Janeiro, Brazil**  
2018 **Seoul, Korea, Rep of**  
2019 **London, United Kingdom**

The **30th Annual Asia-Pacific Tax Conference**, Hong Kong, November 2014. For more information, please contact Liane Tsang of Baker & McKenzie, Hong Kong by tel.: +852 2846 2358 or by e-mail: [liane.tsang@bakermckenzie.com](mailto:liane.tsang@bakermckenzie.com)

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. 78th International Atlantic Economic Conference to be held in Savannah, 12-15 October 2014! 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>  
Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>  
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/lawcouncil/index.php/conferences>  
Practising Law Institute <http://www.pli.edu/>  
New York County Lawyers Association <http://www.nycla.org>  
American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)

New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
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**

Heferen, Rob 'Implications of digitisation for the Australian tax system', Speech to the 2014 Economic and Social Outlook Conference, Melbourne Institute, 4 July 2014  
<http://www.treasury.gov.au/PublicationsAndMedia/Speeches/2014/20140704>

**Hodgson, Helen** 'Clive Palmer, the unlikely friend of low income earner', *The Conversation*, 10 July 2014 <<https://theconversation.com/clive-palmer-the-unlikely-friend-of-low-income-earners-28892>>

**Marriott, Lisa** 'Justice and the justice system: A comparison of tax evasion and welfare fraud in Australia and New Zealand' (2014) 22 *Griffith Law Review* 403-429

**Passant, John** 'Tax Office purge: cutting off your nose to spite your face' *New Matilda* 16 July 2014 <<https://newmatilda.com/2014/07/16/tax-office-purge-cutting-your-nose-spite-your-face>>

Tax Institute publications:

(2014) 49 (1) *Taxation in Australia*

- Choices and elections: no longer a protected species - **Tom Delany**
- *Wooster v Morris*: The non-binding binding death benefit nomination - Michael Norbury
- Superannuation: Independent contractors' recent wins against ATO - Daniel Butler
- Temporary Budget repair levy: adding complexity - Robert Jeremenko
- Employees vs contractors - Nick Gangemi
- Part IVA and private business advisers - John Ioannou
- TR 2013/D7 – Apportioning SMSF expenses - Daniel Butler and Krishna Skandakumar

(2014) 29 (2) *Australian Tax Forum*

- Reforming vehicle taxes on new car purchases can reduce road transport emissions – Ex post evidence - **Anna Mortimore**
- Tax aware investment management by public offer superannuation funds: attitudes, practices and expectations - **Gordon Mackenzie** and **Margaret McKerchar**
- Tangled up in tape: The continuing tax compliance plight of the SME business sector - **Chris Evans, Phil Lignier and Binh Tran-Nam**
- Complexity, compliance costs and non-compliance with VAT by small and medium enterprises in Bangladesh: Is there a relationship? - Richard Copp, **Nahida Faridy, Brett Freudenberg** and Tapan Sarker
- The taxation of mining payments to traditional owners: An unfair blunt tool? - **Julie Cassidy**



(2014) 17 (5) *Tax Specialist*

- Validity of assessments in Pt IVC proceedings: Reconciling Gashi and McAndrew - Nishad Kulkarni
- Capital management - Cameron Blackwood and Richard Hendriks
- Taxation of non-residents - Clint Harding
- Intragroup debt financing and transfer pricing in Australia - Chris Kinsella

Papers published in June

West Australian Division

- All things contributions - Jemma Sanderson
- Replacement of the “accountants’ exemption” - The limited licence regime - Mark Halsey and Fiona Halsey
- Death of a member - Ron Doig
- Insurance - What you need to know - Naz Randeria
- Superannuation regulatory update - Greg Bentley
- Contribution update - Jemma Sanderson

South Australian Division

- Small business CGT concessions - Corey Beat
- Reducing de facto death duties on the payment of superannuation death benefits to adult children - Suzanne Mackenzie
- Contribution and pension update - Jemma Sanderson
- Understanding trust deed provisions - Leo Efthivoulou and Jim McMillan

New South Wales Division

- Earnouts - Tim Sherman and Lucas Tyszkiewicz
- Legal professional privilege - Thomas Arnold
- Superannuation update - Mark Wilkinson
- Current issues in the taxation of trusts - Dung Lam and Mark West

Victorian Division

- Tax and divorce - Peter Szabo
- What happens to a members balance in a superannuation fund when the member dies? - Michael Norbury
- Topical tax issues from small business and the decision in Taras - Jennifer Ferguson and Chris Wookey
- Trusts – The state of play - Alexis Kokkinos
- Practical trust management issues - Daniel Smedley

Queensland Division

- Personal services income – A practical case study - Jamie Towers
- Professional practice structures - David W Marks
- Lessons from experience - Business entity structuring - Tony Riordan
- Part IVA and private business advisers - John Ioannou
- Promoter penalties - Damien Bourke
- Taxpayer alerts – Be alert and alarmed - Tony Riordan

**Overseas**

(2014) 27 (1) *Accounting Research Journal*

Special Issue: Tax and Tax History Research

Editorial - Emerging from the shadows: Tax as a research discipline - **Kerrie Sadiq, Brett Freudenberg**

Demystifying the challenges involved in publishing a high quality taxation paper - **Adrian Sawyer**

The Minerals Resource Rent Tax: The Australian Labor Party and the continuity of change - **John Passant**

The impact of the GST on mortgage pricing of Australian credit unions: An empirical analysis - Benjamin Liu, Allen Huang, **Brett Freudenberg**

The deductibility of Sarbanes-Oxley costs incurred by Australasian companies - Julie Harrison, **Mark Keating**

The influence of religiosity on taxpayers' compliance attitudes: Empirical evidence from a mixed-methods study in Malaysia - **Raihana Mohdali, Jeff Pope**

*British Tax Review* Number 3 2014

Current Notes

Old wine in a new bottle: Ireland's revised definition of corporate residence and the war on BEPS - **Antony Ting**

Case Notes

Samadian v HMRC: deductibility of travel expenses when working from home

Judith Freedman and Glen Loutzenhiser

Eclipse Film Partners (No.35) LLP v HMRC: trading following the film scheme cases—blurring the picture or the latest HD? Tim Crosley

Andrew Perrin v HMRC; Ardmore Construction Ltd v HMRC: the domestic or foreign source interest conundrum - Malcolm Gammie

Articles

Permanent Establishment: An Evolving Concept Under China's Tax Treaties (1983–2013) - Dongmei Qiu 274

Not in Good Faith—A Critique of the Vienna Convention Rule of Interpretation Concerning its Application to Plurilingual (Tax) Treaties - Richard Xenophon Resch

Combating VAT Fraud: Lessons from Korea? **Richard Krever**

*Bulletin for International Taxation* Number 6/7 - 2014

Editorial - OECD - Base Erosion and Profit Shifting: A Roadmap for Reform - Hugh J. Ault, Wolfgang Schön and Stephen E. Shay

Articles on base erosion and profit shifting

OECD - International Taxation of Risk - Wolfgang Schön

OECD - Transparency in Financial Reporting: Is Country-by-Country Reporting Suitable To Combat International Profit Shifting? Maria Theresia Evers, Ina Meier and Christoph Spengel

OECD - Transparency and Financial Accounting - Jennifer Blouin

OECD - "Tax Arbitrage" with Hybrid Entities: Challenges and Responses - Jürgen Lüdicke

OECD/United Kingdom - Base Erosion and Profit Shifting: A Roadmap for Reform – Tax Arbitrage with Hybrid Instruments - Stephen Edge

OECD - The Role of Controlled Foreign Company Legislation in the OECD Base Erosion and Profit Shifting Project - Mitchell A. Kane

OECD - Controlled Foreign Company Legislation, Corporate Residence and Anti-Hybrid Arrangement Rules - Guglielmo Maisto

OECD - Base Erosion and Profit Shifting and Interest Expenditure - Johanna Hey

OECD - Jurisdiction to Tax in the Digital Economy: Permanent and Other Establishments - Walter Hellerstein

OECD - Intangibles and Location Benefits (Customer Base) - J. Scott Wilkie

OECD - Inter-Nation Competitiveness: A Discussion Paper on Base Erosion and Profit Shifting - Rosanne Altshuler

Articles

China (People's Rep.)/Australia - China and Australia's Responses to Environmental Challenge: A Comparative Analysis – Environmental Tax Reforms - Benny Hu and Richard S. Simmons

International - Cross-Border Loss Utilization - Jürgen Lüdicke, Jürg B. Altorfer, Gauthier Blanluet, Daniela Hohenwarter-Mayr, Koichi Inoue, Steve Suarez and Carolin Lange-Hückstädt  
Japan - Japanese Taxation of Trusts - Yuya Suzuki  
European Union - Effective EU Tax Collection: A Utopia? Paul van der Smitte

Davoren, Sondra Lee and Mills, Caroline and Jones, Alexandra K., 'National and regional perspectives of NCD risk regulation: Australia' (April 8, 2014), in: Tania Voon, Andrew D Mitchell and Jonathan Liberman (eds), *Regulating tobacco, alcohol and unhealthy foods: the legal issues*, Routledge, UK, 2014, Forthcoming. Available at SSRN: <http://ssrn.com/abstract=2422231>

*European Taxation* Number 7 - 2014

Luxembourg - The Tax Treatment of Permanent Establishments - Oliver R. Hoor  
European Union - EU VAT: New Rules on B2C Supplies of Digital Services from 2015 - Aleksandra Bal  
European Union - Alive and Deadly – The European Financial Transaction Tax through Enhanced Cooperation: Current Progress - Adrian Cloer and Stefan Trencsik  
Germany's Tax Treaty Negotiation Policy - Marisa Lipp  
EU update - Commission - Tamás Kulcsár; Council - Tamás Kulcsár; Court of Justice - Tamás Kulcsár  
CFE news - Opinion Statement ECJ-TF 2/2014 of the CFE on the Decision of the European Court of Justice in Sabou (Case C-276/12), Concerning Taxpayer Rights in Respect of Exchange of Information upon Request  
CFE ECJ Task Force  
European Union - Horizontal Discrimination and EU law: The Sopora Case - Gerard Meussen  
Finland - Transfer of Assets Regime Applicable to US Company's PE under Tax Treaty Non-Discrimination Rule - Martti Nieminen  
Lithuania - Private Equity Funds in Lithuania: Legal and Tax Aspects - Robertas Degesys

Forsyth, Peter; Dwyer, Larry; Spurr, Ray & Pham, Tien 'The impacts of Australia's departure tax: Tourism versus the economy?' (2014) 40 *Tourism Management* 126–136

Frazier, Bryanna 'Recent development: Resource Capital Fund III LP v Commissioner of Taxation: Partners or the Partnership - Who Is the Relevant Entity Under the Avoidance of Double Taxation Convention Between the United States and Australia?' (2014) 22 *Tulane Journal of International and Comparative Law* 377-

Frecknall-Hughes, Jane; James, Simon and McIlwhan, Rosemarie *Tax implications of Scottish independence or further devolution*, ICAS, Edinburgh, 2014, 82 pages. The report can be found on the ICAS website: <http://icas.org.uk/Frecknall-hughes/>

*International Transfer Pricing Journal* Number 3 - 2014

International - Workforce in Place: Is It an Intangible to Pay for? Aditya Panse  
France - New Transfer Pricing Documentation Obligations for Large Companies - Pierre-Jean Douvier and Xavier Daluzeau  
International - The BEPS Project: Planning in Anticipation - Matthew Herrington and Cym Lowell  
International/Netherlands - Transfer Pricing Aspects of Central Purchasing - Mark Bonekamp and Jeroen Dijkman  
India - Advance Pricing Agreements: The Journey Thus Far - Karishma R. Phatarphekar and Akash Arora  
Recent developments  
Australia - Discussion Paper on Arm's Length Debt Test - Anton Joseph  
Australia - Permanent Establishment without Carrying on a Business - Tom Toryanik

Austria - Implementation of the Authorized OECD Approach: Case Study of Permanent Establishment Profit Determination under the Austria-Germany Income Tax Treaty - Sebastian Paulitsch and Martin Eckerstorfer  
Denmark - Bombardier Case: First Published Cash Pool Decision - Eduardo Vistisen  
Georgia - Comprehensive Decree on Transfer Pricing Signed - Joel Lachlan Cooper, Vazha Petriashvili and Eter Burkadze  
Indonesia - Issue of Common Control in Recent Transfer Pricing Cases - Freddy Karyadi and Pakerti Wicaksono Sungkono  
Italy - Exit Tax: Optional Deferral - Simone Zucchetti and Riccardo Petrelli  
Mexico - Tax Reforms to the Maquiladora Regime - Javier Diaz de Leon Galarza  
Vietnam - New Guidance on Advance Pricing Agreements - Luis Coronado and Phat Tan Nguyen

Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer and Alfred Storck (eds) *Dependent agents as permanent establishments*, Vienna, Linde Verlag, 2014

Michael Lang, Pasquale Pistone, Josef Schuch, Claus Staringer & Donato Raponi *ECJ - recent developments in value added tax*, Vienna, Linde Verlag, 2014

Robson, Alex 'Australia's carbon tax: an economic evaluation' (2014) 35 (1) *Economic Affairs* 34-45 <http://onlinelibrary.wiley.com/doi/10.1111/ecaf.12061/full>

Tax History Conference, *The Seventh History of Tax Law Conference* 2014

Monday 30 June and Tuesday 1 July 2014, Lucy Cavendish College, Cambridge  
Papers available from <[http://wwwctl.law.cam.ac.uk/tax\\_history\\_conference](http://wwwctl.law.cam.ac.uk/tax_history_conference)> Draft Timetable. The following speakers participated - the order of the list is random.

**John Taylor**, 'The negotiation and drafting of the first United States – Australia double Taxation Treaty of 1953'

**Sunita Jogarajan**, 'The Drafting of the 1925 League of Nations Resolutions on Tax Evasion'

**Rick Krever** and Peter Mellor, 'The Development of Centralised Income Taxation in Australia, 1915-1942'

Yan Xu, 'A Historical Account of Taxes on Services and Goods in Post-socialist China'

John Avery Jones, 'The sources of Addington's income tax'

Richard Thomas, 'Retention of tax at source and business financing'

John H N Pearce, 'The rise of the finance act: 1853-1922'

Malcolm Gammie, 'The relevance of tax history in determining income tax cases in 2014, or Is there a role for tax history following the Tax Law Rewrite?'

Dominic de Cogan and Lynne Oats, 'A new type of judging: the establishment of the Board of Referees'

**Miranda Stewart**, 'The Fiscal State, Benefit and Legitimacy'

John Snape, 'David Hume and the History of Tax Legislation in England'

Ann Mumford, 'Reviving capital transfer tax scholar'

Jane Frecknall-Hughes (with **Margaret McKerchar** not attending), 'Tax and the Tax Profession: Assessing social standing and prestige'

Chantal Stebbings, 'Tax and Pharmacy: a Synergy in Professional Evolution'

Philip Ridd, 'Plaintive Aristocrati: The Upper Crust in Tax Cases'

**Michael Littlewood**, 'In the beginning: Taxation in Early Colonial New Zealand'

**Diane Kraal**, 'Customs revenue in the British colony of New South Wales 1827-1859. And inquiries concerning Frederick Garling, artist and Customs Department employee'

Taylor, Grantley & **Richardson, Grant** 'Incentives for corporate tax planning and reporting: Empirical evidence from Australia' (2014) 10 (1) *Journal of Contemporary Accounting & Economics* 1–15 <http://www.sciencedirect.com/science/article/pii/S1815566913000337>

### 13 Quotable quotes

“Cheating taxpayers who fail to take out private health insurance and then cook the books to escape penalty will be targeted for the first time.

The Australian Tax Office-led attack, which has about 400,000 Australians in its crosshairs, could save taxpayers millions of dollars.

Medicare will be requested to hand over data from last year and from the next two years to determine who has claimed an exemption from the surcharge. The information will be cross-referenced with tax returns.”

Source: ‘ATO crackdown on Medicare cheats set to save taxpayers millions’, News.com.au website 14 July 2014 <http://www.news.com.au/finance/economy/ato-crackdown-on-medicare-cheats-set-to-save-taxpayers-millions/story-e6frflo9-1226987648434>

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Cartoon of David Walsh escorting someone from the Australian Taxation Office to his Museum of Old and New Art.

ATO person: “No hard feelings, David?”

David Walsh: “Not at all. I even named an exhibit after you”

Sign to room: Poo machine (crossed out) and substituted with Australian Tax Office

Source: <http://www.kudelka.com.au/wordpress/wp-content/uploads/2012/10/ME121020.png>

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“... counsel assisting the commission Jeremy Stoljar, SC, became embroiled in a debate with union lawyer John Agius, SC, about how to cut part of CFMEU Victorian state secretary John Setka’s voice recording off so his phone number was not on the public record, with technological advances apparently evading the two of them.

“We’ll have to find some teenagers to help,” Agius quipped.

“Maybe some small children could do it,” Heydon replied.”

Source: ‘Come for the commission but you’ll stay for the show’, *Australian Financial Review* 18 July 2014 p 33

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“Let’s be quite clear: in Australia, 2 per cent of taxpayers pay more than a quarter of all income tax. Less than 10 per cent of the population pays nearly two-thirds of all income tax.”

Source: O’Dwyer, Kelly ‘The simplistic chant of fairness’, *Australian Financial Review* 21 July 2014 p 38

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“Labor’s enthusiasm for the carbon tax has never been matched by enthusiasm from the broader public, who quite rightly remain suspicious of a plan to change the weather by taxation.”

Source: ‘Death of a tax that killed off Labor credibility’, *Daily Telegraph* editorial, 18 July 2014, p 94

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## **ATTA News August 2014**

<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>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference Call for papers</b>	<b>2</b>
<b>3 ATTA Conference 2015</b>	<b>2</b>
<b>4 Arrivals, departures and honours</b>	<b>3</b>
<b>5 CCH ATTA Doctoral Series 2014</b>	<b>3</b>
<b>6 Graham Hill IFA Research Prize</b>	<b>4</b>
<b>7 New Zealand developments</b>	<b>5</b>
<b>8 New editor for Australian Tax Forum</b>	<b>6</b>
<b>9 Financial literacy – Wealth Academy</b>	<b>6</b>
<b>10 Vacancies</b>	<b>7</b>
<b>11 Call for papers</b>	<b>10</b>
<b>12 For sale</b>	<b>10</b>
<b>13 Tax, accounting, economics and law related meetings</b>	<b>11</b>
<b>14 Recent publications</b>	<b>14</b>
<b>15 Quotable quotes</b>	<b>18</b>

### **1 Presidential column**

As usual there is a lot going on this month. Semester 2 has started for those of us with teaching responsibilities, with all of the associated paperwork required by the bureaucracy. As I write this I am on my way back from a workshop on the proposals of the Productivity Commission Childcare Inquiry - it was an interesting event hosted by Women & Work Research Group at Sydney University, and it is an example of where we can give input in conjunction with NGOs and other organisations to give a sound evidence base for policy decisions. If anyone is interested in the topic, the proceedings are available at <http://sydney.edu.au/business/research/wwrg> .

Although the appropriation has been secured, core elements of the Budget delivered in May have not yet been passed, and the Government is doing a particularly poor job of getting the community, and the Senate, on side. Regardless of the position each of us may take on the issues, the politics have been poorly handled. I was listening to the radio in Perth last week when the Treasurer repeated his extraordinary statements about the petrol excise, (for our international colleagues, he suggested that an increase in the petrol excise is a progressive tax as the poor don't drive or drive less) showing a lack of understanding of how the different elements of the tax system actually work. One does wonder about the quality of his briefings - or perhaps it is his listening skills at fault. Although he has now apologised, the damage has been done.

There are several specific items to draw to your attention:

I had a project brought to my attention this week promoting tax education in high schools. Although ATTA as an organisation doesn't have resources to be involved, we thought that it was worth bringing the project to your attention. If financial literacy is one of your areas of

interest, the Wealth Academy would love to hear from you - see the details later in the newsletter.

It is also time to remind members of the CCH Doctoral series: the call for applications is also included later.

And don't forget to get your proposals for ATTA conference papers underway. The call for papers is in this newsletter and abstracts are due by 15 September.

I hope that the new semester goes well for you all.  
Until next month,

Helen Hodgson

## **2 ATTA Conference Call for papers**

ATTA's 27th Annual Conference will be held by the University of Adelaide from Monday 19 January to Wednesday 21 January 2015. The theme of the conference is: Tax – "It's time" for change and papers are invited to be submitted that explore the way that tax reform can be successfully achieved so that Australia's tax and transfer system is well positioned for the opportunities and significant policy challenges of the decades ahead. Papers on this theme are strongly encouraged; although the submission of papers on any aspect of taxation is also welcome. In addition, papers that explore the scholarship of tax teaching and learning are invited. Current PhD students are encouraged to submit an abstract as there will be special mentoring workshops for them.

Abstracts of no more than 500 words should be emailed to John Tretola at [john.tretola@adelaide.edu.au](mailto:john.tretola@adelaide.edu.au) by **Friday 15 September 2014**.

There will be prizes for best tax research paper, tax teaching paper and PhD student paper.

Further information about the conference (including registration options, the programme, accommodation options and conference dinner at the "new" Adelaide Oval) will be included in future ATTA newsletters. In the meantime if you have any questions about the conference please contact Domenic Carbone ([domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au) or phone: +61 8 313 4759) or visit: <http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference/>

## **3 ATTA Conference 2015**

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)



#### 4 Arrivals, departures and honours

**John Passant** is casual tutoring in the School of Humanities and Social Inquiry in the Faculty of Law, Humanities and the Arts at the University of Wollongong. He has been doing it since the beginning of the year. In first semester he tutored in The Politics of Asian Development and this semester he is tutoring in Global Politics and Power.

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Congratulations to **John Alvey** on the completion of his doctoral thesis *A public policy case study of the introduction of the GST - Goods and Services Tax*, done through the University of Queensland. His principal supervisor was Prof Ken Wiltshire, UQ Business School and his associate supervisor was Dr Amanda Roan, UQ Business School.

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Congratulations to **Toni Brackin** on the award of her PhD from Griffith University for her thesis: *Taxation as a component of Financial Literacy – How literate are Australians in relation to taxation?* Her supervisors were Associate Professor Mark Brimble and Associate Professor Brett Freudenberg.

#### 5 CCH ATTA Doctoral Series 2014

We are pleased to announce that CCH and ATTA have once again agreed to sponsor the publication of a book based upon a thesis in the CCH ATTA Doctoral Series. Expressions of interest are therefore called for doctoral submissions to be considered for the fifth publication in the Series. (Earlier publications in the Series were by Lisa Marriott, Brett Freudenberg, John Bevacqua and Fiona Martin [forthcoming]). 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, Kerrie Sadiq and Dale Pinto and Scott Abrahams, a senior representative of CCH.

The DSEB would also like to take this opportunity to acknowledge the significant contributions of Professor Rick Krever who was a foundation board member. Unfortunately, due to other commitments, Rick is stepping down from the Board this year. To replace Rick, we welcome on board Professor Kerrie Sadiq who is well-known to the ATTA community. Also, we welcome Scott Abrahams from CCH.

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 2014, the cut-off date is 30 November 2014. The successful applicant will be announced at ATTA in January 2015.
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 PhD or SJD theses which have been through the examination process.
  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 2014 cut-off date of 30 November 2014 to Professor Dale Pinto (dale.pinto@cbs.curtin.edu.au). The submission should include:
- a) a copy of the thesis
  - b) a brief statement on the status of the award (whether awarded or approved)
  - c) details of the supervisors of the degree and
  - d) copies of the examiners' formal reports on the thesis.

The Doctoral Series Editorial Board

## **6 Graham Hill IFA Research Prize**

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Basel 30 August to 4 September 2015

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 Basel 30 August to 4 September 2015. This is the fifth time the prize has been offered.

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.

### *Application and judging 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 In addition to Dale, the judging panel will also include A/Prof Lisa Marriott and Prof Michael Walpole. 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 2014**.

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 2,000 registrants).

The winner of the prize will be announced at the Annual ATTA conference in 2015, to be held in Adelaide. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

## **7 New Zealand developments**

It has been a very wet winter so far in many parts of NZ. Northland has been particularly affected and tax assistance has been offered through the Inland Revenue's income equalisation discretion. Previously discretionary relief has been provided to farmers affected by drought and kiwifruit growers affected by a vine virus. The income equalisation scheme allows those engaged in farming, fishing or forestry to manage fluctuations in their income. The scheme allows taxpayers to deposit income into a special interest-earning account with Inland Revenue, which usually must remain deposited for at least 12 months. Deposits are tax deductible in the year they are made. Withdrawals are generally assessable in the year that application for withdrawal is made. There is also an 'adverse event income equalisation scheme' which allows farmers to carry forward income from forced livestock sales. The assistance proposed by Inland Revenue for the Northland farmers is a relaxation of the rules associated with the income equalisation scheme to allow late deposits from the 2014 income tax year to be made up to 30 April 2015, regardless of when the 2014 tax return is filed or is due for filing. In addition, early refunds will be permitted.

Interpretation statement IS 14/04 (Income Tax – Deductibility of company administration costs) has recently been finalised. The 37 page interpretation statement clarifies the tax treatment of a range of expenditures incurred by companies in relation to company administration. Examples of costs covered include audit fees; costs of shareholder meetings; costs associated with dividend payments; fees associated with share listing requirements; and costs of filing statutory returns.

Lisa Marriott

## **8 New editor for Australian Tax Forum**

25 July 2014: The Tax Institute is pleased to announce the appointment of Dr Michael Walpole as the incoming editor of the Australian Tax Forum (ATF), commencing 1 August. ATF is a prestigious quarterly journal, highlighting key issues in tax policy, law and reform amongst tax professionals.

Dr Walpole is a Professor of Taxation Law at UNSW and brings a wealth of experience to the role. Prior to joining UNSW, he worked as a Tax Consultant with Ernst & Young, and prior to that he was in private practice as a legal practitioner.

Dr Walpole is an International Research Fellow at the Oxford University Centre for Business Tax in the Said Business School, University of Oxford, and has authored and co-authored several books including *Proposals for the Reform of the Taxation of Goodwill*, *Understanding Taxation Law*, and *Compliance Cost Control*.

Noel Rowland, CEO of The Tax Institute said, “We are delighted to welcome Michael to this role. His intricate knowledge of the Australian taxation system and his significant practical experience dealing with technical tax matters will ensure ATF remains a pre-eminent tax publication for Australian tax professionals.

“I also thank Cynthia Coleman for her excellent stewardship of ATF which she has built to one of the highest ranked tax journals in Australia and I wish her all the best for her future endeavours,” said Mr Rowland.

Dr Walpole said he was looking forward to taking on the new role as editor of ATF and the fresh challenges the role would bring.

“ATF is an essential reference source for understanding and contributing to the development of taxation systems and tax policy worldwide. My aim as Editor is to ensure the journal continues to be a key source of information for tax policy makers, academics and libraries alike.”

Contacts:

Robert Jeremenko, Senior Tax Counsel, The Tax Institute,  
Mobile: 0468 987 300

## **9 Financial literacy – Wealth Academy**

The Wealth Academy is an education provider developing a financial literacy life skills program that serves the needs of school communities across Australia. The program includes a range of resources and services that supports teacher programs, student learning and community awareness. It is a program sponsored by local businesses e.g. accountants, planners, brokers.

The Wealth Academy is developing alliances with many of the 'financial literacy' related professional associations across Australia that understand the need for better learning outcomes for Australia's youth. This includes associations in the fields of accounting, taxation, planning, broking and of course, school education. Collectively we want to bring a new shared model to the financial education landscape.

The Wealth Academy would like to invite the tertiary academic community i.e. business and education faculties, that share an interest in improving the financial education conversation

across Australasia, to contribute to this initiative. Your contributions could include providing advice on resource development, sharing case studies, articles and research of interest, encouraging research in this area of need. I am open to suggestions.

Please contact Ken Swan at [admin@thewealthacademy.com.au](mailto:admin@thewealthacademy.com.au) or phone 0411695 142 .

## **10 Vacancies**

### **Griffith University (Brisbane): Lecturer, Level B**

Areas of expertise: Business Law, Company Law and/or Tax Law

Reference: 500141

The Department of Accounting, Finance and Economics of Griffith University is advertising for a Continuing, full time position for either Lecturer or Senior Lecture for its Business Law discipline. Applicants should have expertise in one or a combination of the following areas: Business Law, Company Law and/or Tax Law.

The Department has a strong and active research focus, with a number of staff holding either current or recent external research grants and with a history of successful PhD student completions. The Department's research strengths in business law includes the fields of taxation law, corporate insolvency and business structures, commercial/financial law, labour law and intellectual property law.

The Department has a number of staff who have received teaching awards at the university and/or national level, as well as two National Teaching Fellows with the Australian Government Office for Learning and Teaching.

The Department is a large cross campus entity with around 85 full time academic staff including around 10 full time staff in the business law discipline. The Head of Department (currently Professor Ross Guest) is supported by Discipline Head of Business Law (currently Associate Professor Brett Freudenberg).

This is a continuing full time position based at the Nathan campus but travel may be required to other Griffith University campuses. Applications are due Monday, 8 September 2014 at 4:30 pm AEST and full details can be found on the Griffith University web site: <http://jobs.griffith.edu.au/cw/en/job/500141/lecturer-business-law-company-law-andor-tax-law>

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**IBFD** has just opened two new vacancies for postdoctoral researchers in tax matters:

- One on "Human rights and Taxation":

**Post-Doctoral Research Fellow, Human Rights and Taxation**, Part-time: 0.5 FTE

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly on Human Rights and Taxation. The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD for the period mentioned above.

### Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

- The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)
- The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

- Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)
- Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD
- Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman
- Support in academic organizational matters
- Teaching or lecturing courses in international; European or comparative taxation for the IBFD or within the framework of agreements concluded between IBFD and universities worldwide

### Requirements and characteristics

Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

- Previous academic experience and scientific publications
- Previous academic experience and scientific publications in the topic of the vacancy
- A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials
- Sound knowledge and experience on a broad range of cross-border tax topics as objectively evidenced in the CV
- Fluent knowledge of additional foreign language(s) besides English and the mother language
- Other academic merits

### Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from (approx.) October 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be up to EUR 65,000 (based on full-time employment and already including 8% holiday pay, and 5.44% Personal Budget (individual choice to buy up to 16.5 days of paid holiday per year or end of year bonus)

For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 21 August 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic of the vacancy and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects.

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20Human%20Rights%20and%20Taxation.pdf>

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One on “Tax Treaty related issues”:

**Post-Doctoral Research Fellow, Tax Treaty related issues, Part-time: 0.5 FTE**

Objective of the position

IBFD is recruiting a part-time (50%) post-doctoral research fellow to do research in international taxation and particularly on Tax Treaty related issues. The research activity will be carried out in the framework of the specific guidelines set by the Academic Chairman. Candidates applying for the position must be able to make themselves available to be at the IBFD headquarters in Amsterdam for 50% of the working days in the period of one year (reduced by holidays and other entitlements that may apply). The IBFD welcomes the application of professors and other candidates that have already positions in universities or research centres and that are enjoying sabbaticals, temporary or other leaves or that can organize their schedule in order to be present in the IBFD for the period mentioned above.

#### Responsibilities

The main activity consists of doing (outstanding) research on the topic mentioned above. This comprises:

- The design, implementation and project management of a (collaborative) research project on the topic for the period of the fellowship (including contacts with external universities and researchers)
- The drafting and delivering of (at least) two high quality scientific essays within the topic of the vacancy

Other activities may include the following:

- Assisting the Academic Chairman in his internal review of IBFD publications such as books (namely for the doctoral series) or articles (namely for the World Tax Journal)
- Doing preliminary research for other projects of the IBFD or sponsored / promoted by the IBFD
- Editing or revising articles, book chapters or other scientific literature, as requested by the Academic Chairman
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#### Requirements and characteristics

Candidates are expected to have defended with success a doctoral thesis on a subject of taxation and should be fluent in English. The following will constitute an advantage for the candidate at time of evaluating the application:

- Previous academic experience and scientific publications
- Previous academic experience and scientific publications in the topic of the vacancy
- A (even temporary) postdoctoral appointment in an academic position at a university or a research institute with international credentials
- Sound knowledge and experience on a broad range of cross-border tax topics as objectively evidenced in the CV
- Fluent knowledge of additional foreign language(s) besides English and the mother language
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#### Salary & fringe benefits

We offer a part-time position (0.5 FTE) starting from (approx.) October 2014. The initial contract will be of one year (with the possibility of extension for another year). The gross yearly salary will be up to EUR 65,000 (based on full-time employment and already including 8% holiday pay and 5.44% Personal Budget (individual choice to buy up to 16.5 days of paid holiday per year or end. of year bonus).

For more information, please contact:

Dr. João Nogueira, Adjunct to the Academic Chairman

Tel: + 31-20-55 40 103 or [j.nogueira@ibfd.org](mailto:j.nogueira@ibfd.org)

Send your application before 21 August 2014 to: [Recruitment@ibfd.org](mailto:Recruitment@ibfd.org).

Please send: i) your resume; ii) a motivational letter; iii) a list of publications (including a selection of the 5 most important publications for the topic of the vacancy and a 4-line abstract per each one of those 5 publications), and; iv) a summary of past, present or already submitted future research subjects

<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Vacancy%20-%20Post-Doctoral%20Research%20Fellow%20Tax%20Treaty%20related%20issues.pdf>

## **11 Call for papers**

The **Comparative Law Journal of the Pacific** – Journal de Droit Comparé du Pacifique (CLJP-JDCP) is an international, multidisciplinary and peer review journal. It is published once a year under the auspices of the Association de Législation Comparée de Pays du Pacifique (ALCPP), in collaboration with the Victoria University Law Review (VUWLR) and the New Zealand Association for Comparative Law (NZACL). Special issues are also regularly published on specific topics concerning the Pacific region. Past issues are freely accessible at <http://www.victoria.ac.nz/law/nzacl/CLJP-JDCP%20index.aspx>.

Professor Xavier Cabannes (Paris 5) is currently coordinating a collective work on selected topics to be published in a CLJP-JDCP special issue devoted to the studies on tax and fiscal regimes in the South Pacific, including Australia.

Authors are invited to submit complete unpublished manuscripts, which are not under review in any other conference or journal, to [cabannes@pt.lu](mailto:cabannes@pt.lu) or to [sagely@mail.pf](mailto:sagely@mail.pf). All tracks are open to both research and industry contributions. Articles could be written in English or in French, following the Word format and there are no specific requirements as to their length or number of keystrokes. All contributions shall be submitted by the 10th of October 2104 at the latest.

## **12 For sale**

Want to own a piece of Australian tax litigation history?

Due to a change in career and space requirements, I am reluctantly offering for sale my 124 volume collection of Australian tax cases.

I am looking for expressions of interest in

- a never-before-sold Proof Copy complete bound set of Australian Tax Reports comprising Vol 1 (1940) to Vol 63 (2006) plus bound Indexes;
- a never-before-sold Proof Copy complete bound set of Australian Income Tax Reports Vol 1 (1936) to Vol 10 (1968); and
- a second-hand complete bound set of CTBRDs Vols 1-29 plus a 4-volume second-hand bound set of CTBRDs Reprints of Selected Cases from Vols 1-15, plus bound Index.

The above sets are not missing any volumes, and the ATRs and AITRs in particular are in excellent condition.

As an added bonus I am throwing in a very rare First Edition copy in excellent condition of the infamous Peter Clyne's "New Horizons in Tax Avoidance" (1976), plus a set of 35 bound Tax Institute conference papers from the late 70's to the early 90's - the good ole' days of tax litigation, plus a set of 8 bound Australian Tax Reviews Vols 26-31.

It is hard to put a price on the collection, as these books can only be obtained from Thomson Reuters by a special individual reprint order, if at all. I am open to offers. I am not splitting



the collection and given its size the buyer would need to collect the books from my Sydney residence or arrange/negotiate packaging and delivery.

Interested ATTA members can contact me at peter\_h111@msn.com or on 0408 968 712 and we'll take it from there.

Dr Peter Hill

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

#### **Local**

Staff Lunchtime Seminar to be delivered by Julia Braun, WU Vienna University of Economics and Business on “**An Economic Perspective on Double Tax Treaties with(in) Developing Countries**”.

Date Thursday 28 August 2014

Time 12pm -1.00pm

Venue Room 2093 Quad Building (Level 2, South Wing), UNSW

RSVP by Monday 25 August to a.hargovan@unsw.edu.au

Format BYO lunch

Title: An Economic Perspective on Double Tax Treaties with(in) Developing Countries.

Authors: Julia Braun and Martin Zagler (WU Vienna University of Economics and Business and Universita del Piemonte Orientale)

Abstract: There are about 2.600 double tax treaties in the world, some 500 among industrialized economies, approximately 800 among developing economies and circa 1.300 between industrialized and developing economies. Whereas the prior two categories are symmetric, the latter is asymmetric, as capital flows predominantly from industrialized to developing economies, and capital income the other way round. This paper asks which countries have double tax treaties. We find that geography, size (GDP) and openness matter. Finally, political variables, such as colonial status, political similarity, and most strikingly development aid are correlated with the existence of a double tax treaty.

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2014

Introductory\*, Intermediate\*\*, Advanced\*\*\*

Transfer Pricing Planning: Structuring Appropriate Policy \*\* 8-9 September 2014, Singapore

Transfer Pricing Workshop \*\*\* 29-30 September 2014, Kuala Lumpur

Introduction to VAT including Cross-Border Supplies, Financial Services and Real Estate \*

16-18 November 2014, Dubai

ITA109 Fundamentals of Transfer Pricing (Online course)

**15th Global Environmental Tax Conference**, "Environmental taxation and emissions trading in an era of climate change," Aarhus University, Copenhagen, Denmark, 24-26 September 2014. The conference chair is Prof. Mikael Skou Andersen. The conference's webpage is: <http://conferences.au.dk/gcet/>. With our politicians and policy makers grappling with carbon tax and pollution pricing issues, this conference presents a unique opportunity for us to share perspectives, experiences, and lessons with colleagues from other jurisdictions on such an important topic.

The **Institute for Austrian and International Tax Law** together with PricewaterhouseCoopers Global Network and Law Square will host a conference entitled “*The Future of VAT in a Digital Global Economy*”: The Conference starts with a cocktail reception in the evening of Wednesday, September 24, 2014. The working sessions will be held on September 25 and 26, 2014. During the conference, “The Future of VAT in a Digital Global Economy” will be discussed from a global perspective. The scope of the conference is on B2C supplies and the use of technology for compliance as well as collection and enforcement for B2B and B2C supplies.

Among the key issues to be discussed in the working sessions are:

- Understanding the digitalisation of the global economy
- Digital supplies and e-services and their challenges to VAT
- Cloud computing and virtual currencies
- Defining the place of taxation for B2C
- Applying VAT in practice: Compliance challenges at a domestic and international level
- Administrative cooperation and exchange of information in the VAT area

Among the speakers will be: Michael Lang (Head of the Institute for Austrian and International Tax Law, WU Vienna), Ine Lejeune (Attorney, Partner Tax Policy - Dispute Resolution & Litigation (EU, Belgian & global), Law Square), Piet Battiau (Head of Consumption Taxes Unit, OECD Centre for Tax Policy and Administration) and David Bradbury (Head of the Tax Policy and Statistics Division, Centre for Tax Policy and Administration, OECD). For inquiries and registration, please contact [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at). Further information is available at [http://www.wu.ac.at/taxlaw/en/eventsn/conference\\_vat](http://www.wu.ac.at/taxlaw/en/eventsn/conference_vat)

**Are Governments and Business ready to deal with the coming Tsunami of Tax Disputes?**

Tuesday, October 14, 2014, 2:30 – 5:30 pm, Trident Hotel (the Congress venue), room

Rooftop, Mumbai, India. Panel discussion on minimizing and resolving tax disputes, given by Dr. Philip Baker, Queen's Counsel, Senior Visiting Fellow, Institute of Advanced Legal Studies, London University, Michael Lennard, Chief, International Tax Cooperation Section, United Nations, Prof. Jeffrey Owens, Director of the WU Global Tax Policy Center at the Institute for Austrian and International Tax Law, WU, Marlies de Ruiters, Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division, OECD. A number of government officials will actively participate in the debate which will be centered around four themes, (I) What do the latest OECD statistics show on the growth of tax disputes and which areas appear to generate the most disputes? (II) What domestic remedies are available? (III) How can MAP be made "fit for purpose"? (IV) Do governments need to get serious about mandatory arbitration? At a time when many of the existing international rules are being reexamined, where many countries are putting in place BEPS empowered bilateral measures, where the BRICS are becoming much more vocal and where we are just seeing countries implement some of the new treaty provisions coming out of the OECD (especially the new article 7), the potential for cross border tax disputes has never been so high. This panel will discuss what can be done to minimize the risk of disputes and when they do arise to resolve them in a principled and timely fashion. Further information [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
2014 **Mumbai, India** (12 October 2014 - 17 October 2014) [www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)  
Subject 1: Cross-border outsourcing - issues, strategies and solutions  
Subject 2: Qualification of taxable entities treaty protection  
2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)  
Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"  
2016 **Madrid, Spain**  
2017 **Rio de Janeiro, Brazil**  
2018 **Seoul, Korea, Rep of**  
2019 **London, United Kingdom**

The **30th Annual Asia-Pacific Tax Conference**, Hong Kong, November 2014. For more information, please contact Liane Tsang of Baker & McKenzie, Hong Kong by tel.: +852 2846 2358 or by e-mail: [liane.tsang@bakermckenzie.com](mailto:liane.tsang@bakermckenzie.com)

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. 78th International Atlantic Economic Conference to be held in Savannah, 12-15 October 2014! 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>  
Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>

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/lawcouncil/index.php/conferences>  
Practising Law Institute <http://www.pli.edu/>  
New York County Lawyers Association <http://www.nycla.org>  
American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)  
New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
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**

(2014) 43 (3) *Australian Tax Review*

Editorial - From anti-avoidance to tax induced insolvency

Book review - Sham Transactions edited by Edwin Simpson and Miranda Stewart – **Yuri Grbich**

The Hatter's watch: Tax benefit in Part IVA – Mark Brabazon

The “economic benefits model” for trusts – fool's gold? – **Alex Evans**

The Commissioner's power to issue creditor's statutory demands: Implications for corporate rescue post insolvency – **Sylvia Villios**

(2013) 11 (3) *eJournal of Tax Research* December 2013

Editorial announcement - **Binh Tran-Nam**

Introduction to the 10th anniversary issue of the eJournal of Tax Research - **Binh Tran-Nam, C John Taylor**

Buenas notches: lines and notches in tax system design - Joel Slemrod

Designing tax policy: constraints and objectives in an open economy - Richard M. Bird, J. Scott Wilkie

The European Union constitution and the development of tax policy - Nigar Hashimzade and Gareth Myles

Far east tax policy lessons: good and bad stories from Hong Kong - **Richard Cullen**

Crossed lines: two cases of tax policy incoherence - Sheila Killian

Conduit companies, beneficial ownership, and the test of substantive business activity in claims for relief under double tax treaties - **Saurabh Jain, John Prebble**, Kristina Bunting

Too rich to rein in? The under-utilised wealth tax base - Natalia Chatalova and **Chris Evans**

(2014) 12 (1) *eJournal of Tax Research* June 2014

<[http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Documents/eJTR\\_Vol12-No1\\_2014-Tribute-to-the-late-Professor-John-Tiley.pdf](http://www.asb.unsw.edu.au/research/publications/ejournaloftaxresearch/Documents/eJTR_Vol12-No1_2014-Tribute-to-the-late-Professor-John-Tiley.pdf)> Special Edition: Tribute to the late Professor John Tiley

Editorial: Tribute to the late Professor John Tiley - **Margaret McKerchar**

‘Managing Tax Avoidance: Recent UK experience’ John Tiley – Annual Lecture Melbourne 2007 with comments by Ann O'Connell (in blue) - **Ann O'Connell**

‘Send a strong man to England - capacity to put up a fight more important than intimate knowledge of income tax acts and practice’: Australia and the development of the dominion income tax relief system of 1920 - **C John Taylor**

The Tiley trilogy and US anti-avoidance law - Erik Jensen

Locke, Hume, Johnson and the continuing relevance of tax history - Jane Frecknall-Hughes

Taxation in Australia up until 1914: the warp and weft of protectionism - **Caroline Dick**

Exploring innovations in tax administration: a Foucauldian perspective on the history of the Australian Taxation Office’s compliance model - **Robert B Whait**

Taxing Jamaica: the Stamp Act of 1760 & Tacky’s rebellion - Lynne Oats, Pauline Sadler and Carlene Wynter

Not argued from but prayed to. Who’s afraid of legal principles? Hans Gribnau

Progressivity in the tax transfer system: changes in family support from Whitlam to Howard and beyond - Helen Hodgson

The impact of British colonial rule on the Malaysian income tax system - **Ern Chen Loo** and **Margaret McKerchar**

The Dutch East India Company’s tax farming in 18th century Malacca - **Diane Kraal** and **Jeyapalan Kasipillai**

(2014) 20 (1) *New Zealand Journal of Taxation Law and Policy*

"Editorial" - **Adrian Sawyer** and **Lin Mei Tan**

"Address: Statutory Interpretation, Tax Avoidance and the Supreme Court: Reconciling the Specific and the General" - Justice Susan Glazebrook

"Unpaid Tax and Overpaid Welfare: A Comparison of the Debt Recovery Approaches in New Zealand" - **Lisa Marriott**

"Culture and the Tax Compliance Behaviour of Ethnic Business Owners" - **Sue Yong**, Deryl Northcott and Keith Hooper

"The Taxation of Virtual Gains in New Zealand" - Leo Huang

(2014) 20 (2) *New Zealand Journal of Taxation Law and Policy*

"Editorial" - **Adrian Sawyer** and **Lin Mei Tan**

"Legal, Accounting, Political or Economic?: The Evolution of Tax Depreciation in New Zealand" - **Rob Vosslander**

"A Comprehensive Capital Gains Tax in New Zealand - No Longer Political Hari-Kari?: A Consideration of the Labour Party Proposal of 2011" - **Andrew J Maples**

"An Investigation into the Ethical Views and Opinions of Australian Tax Practitioners of Different Affiliations" - **Ken Devos**

"Curbing the Consumption of Soft Drinks in New Zealand: Is Tax the Solution?" - **Lin Mei Tan** and James Xun Liu

The Tax Institute publications

(2014) 49 (2) *Taxation in Australia*

- Dividend access shares: The ATO clarifies its position - Cheyne Buckley and Troy Jackson
- The ATO response to the IGT ... make haste slowly - Daren Yeoh and Stuart Edwards
- Bust-proofing trusts - Matthew Burgess
- Tax cases: Varying a court order to gain a tax concession - Michael Norbury
- Superannuation: SMSFs buying overseas property - Daniel Butler
- Eligible (infrastructure) investment business – Chris McLean

Papers published in July and August

South Australian Division

- Payroll tax and professional services: SA in focus - Will Fennell

Victorian Division

- Applying the concessions - Joanna Monahan

- GST: 2014 in review - John Haig
- Division 7A corrective action - The philosophy of Mr Miyagi - Ron Jorgensen
- Division 7A: Setting the scene - Michael Parker
- Tax consolidation for SMEs - Piecing the puzzle - Alexis Kokkinos
- Active asset test, connected entities and affiliates paper - Evan Beissel and Eugene Berkovic
- Maximum net asset value test paper - Philip Bender

#### West Australian Division

- Discretionary testamentary trusts, special disability trusts and equalisation clauses in wills - Sally Bruce
- Death and SMSF - Greg Bentley
- A practical perspective - Loreena Gillon
- Isolated property transactions - Jonathan Ilbery

#### Queensland Division

- Briefing an expert – Don't pay twice for your valuation report - Brian Wood, Suzanne Emery and Sarah Blakelock
- Interaction of Australia's new transfer pricing laws with the thin capitalisation rules - Jock McCormack
- Tax avoidance – a New Zealand perspective - Kirsty Keating

#### Overseas

Brooks, Richard *The great tax robbery: how Britain became a tax haven for fat cats and big business*, London, Oneworld, 2013, 297 pages, ISBN 978-1-85168-935-4

Burman, Leonard E & Slemrod, Joel *Taxes in America: what everyone needs to know*, New York: Oxford University Press, 2013, 280 pages, ISBN 978-0-19-989026-2

(2014) 62 (2) *Canadian Tax Journal*

[http://www.ctf.ca/ctfweb/EN/Publications/CTJ\\_Contents/2014CTJ2.aspx](http://www.ctf.ca/ctfweb/EN/Publications/CTJ_Contents/2014CTJ2.aspx)

More on Services PEs — What Is a Connected Project? — Joel Nitikman

Estimates of the Number of Guaranteed Income Supplement Recipients Who Receive Income from Registered Retirement Savings Plans — Michael R. Veall

GAAR Revisited: From Instinctive Reaction to Intellectual Rigour — Pooja Samtani and Justin Kutyan

Policy Forum: Editors' Introduction—Addressing Base Erosion and Profit Shifting — Tim Edgar and Kevin Milligan

Policy Forum: The Policy Underpinnings of the BEPS Project — Preserving the International Corporate Income Tax? — **Richard Vann**

Policy Forum: How Serious Is the Problem of Base Erosion and Profit Shifting? — James R. Hines Jr.

Policy Forum: BEPS One Year In—Taking Stock — J. Scott Wilkie

Current Cases: (TCC) *Black v. The Queen*; (TCC) *Devon Canada Corporation v. The Queen*; (TCC) *McKesson Canada Corporation v. The Queen*

Personal Tax Planning - Tax Collection: The Risk of Less Than Fair Market Value Property Transfers

Planification fiscale personnelle: Recouvrement de l'impôt et risque du transfert d'un bien à une valeur inférieure à la juste valeur marchande

Selected US Tax Developments: Snowbirds Flying Blind: Beware the US Residence Trap

Current Tax Reading

Cockfield, Arthur J & Mayles, Jonah 'The influence of historical tax law developments on Anglo-American laws and politics' (2013) 5 *Columbia Journal of Tax Law* 40-68

Cockfield, Arthur J 'The limits of the international tax regime as a commitment projector'  
(2013) 33 *Virginia Tax Review* 59-113

*Derivatives & Financial Instruments* Number 4 - 2014

Editorial - Innovation in Financial Services and Its Challenges - Paul Lau  
International - The OECD's Common Reporting Standard: The Next Step in the Global Fight  
against Tax Evasion - Paul Radcliffe  
United States - IRS Grants Transition Relief for FATCA but Not Delayed Effectiveness - Paul  
Carman  
International - Impact of the EU11 Financial Transaction Tax Proposal on CIVs and REITs -  
Hein Vermeulen  
Netherlands - Hedge Accounting Continued: The Greeks - Bob van Kasteren  
South Africa - Taxation of Collective Investment Schemes - Gary Vogelmann and Toinette  
Beckert  
Netherlands - The Classification of Debt and Equity - Reinout Kok  
Singapore - Too Confident: Section 33 of the Income Tax Act and Its (Mis)trust in Judicial  
Precedent - Jonathan Muk Chen Yeen

International Bar Association *Tax abuses, poverty and human rights: A report of the  
International Bar Association's Human Rights Institute Task Force on Illicit Financial Flows,  
Poverty and Human Rights*, London, International Bar Association, 2013, 268 pages  
<[www.ibanet.org/Article/Detail.aspx?ArticleUId=4a0cf930-a0d1-4784-8d09-f588dcddfea4](http://www.ibanet.org/Article/Detail.aspx?ArticleUId=4a0cf930-a0d1-4784-8d09-f588dcddfea4)>

*International Transfer Pricing Journal* Number 4 - 2014

International - The Impact of Location Advantages on the Transfer Pricing of Multinationals:  
On the Chinese Love for European Designer Handbags and Lower Production Costs in India  
- Martijn A. de Lange and Paul W.H. Lankhorst  
International - The EU Arbitration Convention: Reinforcing the Procedure to Cope with an  
Expected Flood of Double Taxation Disputes - Xavier van Vlem, Bram Markey, Alixe  
Leclercq and Isabel Verlinden  
International - Transfer Pricing in the Logistics Sector - Sunny Kishore Bilaney  
Canada - McKesson Canada: Is the Canadian Statutory Transfer Pricing Adjustment  
"Formula" in Need of an Adjustment? David Francescucci and Sophie Larochelle  
Sweden - May a Server Create a Permanent Establishment? Reflections on Certain Questions  
of Principle in Light of a Swedish Case - Jérôme Monsenego  
International - Advance Pricing Agreements and the Principles of Legality and Equality: The  
Problems Surrounding Contracts in Tax Law - Martha Toribio Leão  
International - Transfer Pricing Knowledge Management Systems - Christian Plesner Rossing  
and Thomas C. Pearson  
Argentina - Tax Havens: Paradigm Shift - Daniel Rybnik  
Colombia - Changes to Transfer Pricing Rules under Decree 3030 of 2013 - Enrique Díaz  
Tong and Karilin Arenas Alvarado  
Iceland - New Transfer Pricing Rules as from 1 January 2014 - Simon Thor Jonsson and  
Haraldur I. Birgisson  
India - The Challenge of Defending Management Service Fees before the Tax Authorities -  
Vatika Bhatnagar  
India - Transfer Pricing Provisions Not Applicable to the Provision of Corporate Guarantees  
If No Costs Are Incurred - P. Raj Kumar Jhabakh  
Poland - Business Restructuring and the Arm's Length Principle: From Legislative  
Amendments to Ministerial Guidelines - Krzysztof Lasiński-Sulecki and Katarzyna Sanecka  
Serbia - New Transfer Pricing Rules: Confirmation That the Tax System Is Aligning with  
International Tax Norms? Ivana Kireta  
Spain - Case on Intra-Group Debt and Abuse of Law - Florentino Carreño and Paz Irazusta

Lang, Michael *Introduction to the law of double taxation conventions* is now also available as an E-Book from the following publishing houses:

Linde Verlag <http://lindeverlag.ciando.com/ebook/bid-833146> or via Apple or Amazon

FAQs for technical requirements, the operating systems, etc. can be found here:

<http://lindeverlag.ciando.com/service/faq/>

IBFD <http://www.ibfd.org/IBFD-Products/Introduction-Law-Double-Taxation-Conventions-2nd-edition>

FAQs for technical requirements, the operating systems, etc. can be found here:

<http://www.ibfd.org/IBFD-Products/FAQ-eBooks>

McMechan, Robert *Economic substance and tax avoidance: an international perspective*, Toronto, Carswell, 2013, 469 pages, ISBN 978-0-7798-5332-8

United Kingdom, House of Commons, Committee of Public Accounts, *Tax avoidance: the role of large accountancy firms*, Forty-Fourth Report of Session 2012-13 (April 2013), 56 pages <[www.publications.parliament.uk/pa/cm201213/cmselect/cmpubacc/870/870.pdf](http://www.publications.parliament.uk/pa/cm201213/cmselect/cmpubacc/870/870.pdf)>

*World Tax Journal* Number 2 - 2014

Tax Treaty Treatment of Dividend Related Payments under Share Loan Agreements - Katja Dyppel Weber

Attribution of Functions and Profits to a Dependent Agent PE: Different Arm's Length

Principles under Articles 7(2) and 9? Kasper Dziurdz

Tax Incentives, Tax Expenditures Theories in R&D: The Case of Sweden - Åsa Hansson and Cécile Brokelind

## 15 Quotable quotes

“The Australian Taxation Office's internal culture is so poor that its ability to do its job is in danger, according to a scathing internal report.

The frank assessment, obtained through freedom of information laws, shows an organisation hamstrung by bureaucracy, risk aversion and internal empire building and in urgent need of sweeping “reinvention”.

The report found that a third of ATO workers disagreed that a climate of trust and respect existed in their workplaces and 38 per cent of workers thought taxpayers were not dealt with in an acceptable timeframe.

ATO management said in a statement on Monday that the report was an “honest look at our culture” and a necessary step in the program of change under way at the agency.

Despite calling for sweeping changes across the organisation, the report's authors found nearly 60 per cent of the workforce did not know what was expected of them from the ATO's much-vaunted Vision 2020 reform package.”

Source: Towell, Noel and Butler, Ben ‘ATO's 'rotten' culture revealed’ *Canberra Times* 21 July 2014 <http://www.canberratimes.com.au/act-news/atos-rotten-culture-revealed-20140721-zvdti.html>

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“Governments are short on cash, but multinationals continue to find ways to avoid paying taxes. US President Barack Obama has called them corporate ‘deserters’. Will his shaming work?”

Naming and shaming of multinationals hasn't worked so far and the practice seems to be on the rise.

In the US, companies now seem to be entering into merger or acquisition deals for the sole purpose of switching their domicile to countries with lower company tax rates, thus cutting their US tax bills.

These tax dodges are called ‘inversions’ and there's been a spate of such deals of late, prompting President Obama's call for Congress to close this corporate loophole. The US Treasury estimates that the country's tax base could be eroded by \$20 billion over the next decade if the practice isn't stopped.

Business groups counter they are forced to engage in these practices because US corporate taxes are too high. That's true; in the US company taxes are close to 40 per cent, the highest in the developed world.

However, it's also true that US companies often receive a long list of tax credits, subsidies and other giveaways which ensure they pay nothing like 40 per cent.

Australia's corporate tax rate is 30 per cent, which is competitive with the developed world. Yet here too business is demanding lower taxes. That might go down better with the community if business made more of a commitment to paying their full and fair share of tax when it is applied.”

Source: Bagwell, Sheryle ‘Interest rates, bubble watch and corporate tax avoidance’, *Radio National*, ABC 28 July 2014  
<http://www.abc.net.au/radionational/programs/breakfast/monday-finance-with-sheryle-bagwell/5627890>

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“The Government’s overall competence was portrayed badly after mistaken statements on the important matter of security agencies having access to our digital messages.

In a Sky News interview Attorney-General George Brandis tripped over definitions and appeared to not understand the very measures he would have to oversee. It wasn't a ‘Gotcha’ interview, just intelligent, valid questioning, and the senator mucked it up.

Interestingly, Communications Minister Turnbull was rushed into calm the waters chopped up by his cabinet colleague, coming to the rescue of Mr Abbott.

There have been other issues on which ministers have not seemed to be masters and mistresses of their duties, but the Brandis example was the most spectacular, reminding some of John Hewson attempting to explain how his proposed GST would affect the price of a birthday cake.”

Source: ‘Tony Abbott acknowledges disappointment of voters and starts to tighten up government management’, 11 August 2014 News.com.au  
<http://www.news.com.au/national/tony-abbott-acknowledges-disappointment-of-voters-and-starts-to-tighten-up-government-management/story-fncynjr2-1227020322463>

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“Joe Hockey yesterday said poorer people shouldn’t complain about the increase to the fuel excise, because poor people don’t drive as far as rich people, so they’ll scarcely be affected by the tax hike anyway.

That petrol tax fender bender wasn’t the Treasurers’s only Budget bingle. Here are nine examples of Mr Hockey selling his economic plan without a safety belt:

1. Treasurer likens health spending to buying a beer

“One of the things that quite astounds me is some people are screaming about \$7 co-payment. You can spend just over \$3 on a middy of beer, so that’s two middies of beer to go into the doctor.”

2. Tells dubious pensioners Budget leaves them better off

“Now, we are keeping, for pensioners for example, the clean energy supplement even though we are getting rid of the carbon tax. So, in net terms out of the Budget, it is strongly arguable that pensioners are going to be better off, even with potential changes from male total average weekly earnings increases to CPI, inflation (as basis for indexation) ...”

3. Prescribes medication for those unhappy with the Budget

“It’s important that everyone has a bit of a chill-pill here and understands that the budget is a long-term structural plan to address Labor’s deficits and debt.”

4. Mucks up explanation of his own Medicare copayment policy

“You wouldn’t be hit by the so-called Medicare co-payment. You wouldn’t be affected ... No, you wouldn’t, because you’d be on a care plan with your doctor. Obviously you’ve got a number of chronic diseases. In that situation you are not affected by the co-payment.” This was incorrect.

5. Reveals if this Budget is blocked he’s got an even worse one up his sleeve

“Because if the immediate reaction is ‘no’, with no opportunity to open discussions in relation to matters, then there are other alternatives that we can take.”

6. Hockey biographer reports his disappointment that others stopped him delivering a nastier Budget

“It wasn’t as tough as Joe would have liked but a good compromise. Maybe it’s tougher than the Prime Minister would do if Joe wasn’t there to drive it.”

7. Not through with blaming others, he takes a swipe at business

“I think interest groups are quite weak, and the -business community is weaker than it has been over many years, as a voice.”

8. It’s not so much the cigars as the \$50,000 chef

“(Australian chef) Shane Delia was engaged by the Treasury to deliver a working dinner for the finance ministers and central bank governors at the April Washington G20 meeting. His

contract included costs of the dinner, travel to Washington and accommodation,” a spokesman for Mr Hockey said.

9. Then there was the week in Fiji during the critical first week of the new Senate

“He’s been at it pretty bloody hard since before the election and I think it’s a well earned break,” said a spokesman for the Treasurer.

Source: ‘Joe Hockey’s most cringe-worthy gaffes as he tries to sell the Budget’, News.com.au 14 August 2014 <http://www.news.com.au/national/joe-hockeys-most-cringeworthy-gaffes-as-he-tries-to-sell-the-budget/story-fncynjr2-1227023999923>

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“Low standards of education have also contributed to the low ethics. Of the 18,000 planners in Australia, only 5500 are certified practicing planners. This is not good enough. Too many advisers have low levels of education and are not members of a professional body. This makes a mockery of the importance of the job.

The Commonwealth Bank financial planning scandal and an expose of Macquarie detailed by colleague Ben Butler and myself in recent weeks should give David Murray all the proof he needs to fundamentally address the problems with vertical integration.

It is something the future of financial advice reforms never addressed, but it is something that needs to be looked at as the country's \$1.8 trillion in retirement savings continue to grow due to compulsory superannuation.”

Source: Ferguson, Adele ‘Bombshell comes as a call to arms on crisis of confidence’, *Sydney Morning Herald* News Business Day 16-17 August 2014 p3  
<http://www.smh.com.au/business/macquaries-bombshell-a-call-to-arms-20140815-104mxz.html>

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“The ATO will continue to provide advice based on our practical experience as administrators of the tax and superannuation systems, including advice where existing laws do not operate in accordance with the policy intent. This advice will include our consultations and relationships with key stakeholders who are vital to providing the right advice to the Treasury and government and also complies with the government’s enhanced Regulatory Impact Analysis requirements. The ATO will continue its current practice of providing the secretary to the Treasury with all information, briefing, press releases and correspondence given to ministers.”

Source: Burgess, Verona ‘The significance of significant’ *Australian Financial Review* 14 August 2014 p 8

## **ATTA News September 2014**

<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>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2015</b>	<b>2</b>
<b>3 Arrivals, departures and honours</b>	<b>2</b>
<b>4 CCH ATTA Doctoral Series 2014</b>	<b>3</b>
<b>5 Graham Hill IFA Research Prize</b>	<b>3</b>
<b>6 New Zealand developments</b>	<b>5</b>
<b>7 Call for papers</b>	<b>5</b>
<b>8 Tax, accounting, economics and law related meetings</b>	<b>6</b>
<b>9 Recent publications</b>	<b>10</b>
<b>10 Quotable quotes</b>	<b>13</b>

### **1 Presidential column**

This month has been rather chaotic for me personally as we were handed the keys to our new house and have been settling in - a week without the internet at home has reminded me of how life used to be. I can see why the psychologists list moving house as one of the major stress events in life. When we moved across the Nullabor in February there were a number of boxes that went into storage pending moving into our own house – now we have started to unpack them we are asking why we bothered to keep some of the “stuff” – we have managed without for six months.

In the meantime, work continues. We finally have progress on the Reform of the Federation White Paper. The first of the issue papers, A Federation for Our Future, which sets out the case for reform, has been listed on the website at <http://federation.dpmc.gov.au/>. It was great to catch up with Chris Evans and Graeme Cooper in WA last month. The Tax Institute invited them to give a Masterclass at the WA State Convention, and I think that everyone who attended was impressed with the quality of the Masterclass.

I would also like to draw your attention to the Thomson Reuters Tax and Accounting Excellence Awards, which has a category for Graduate of the Year. This is the second round of the award, which is planned to be an annual event, and is an opportunity for academics to highlight the achievements of their best students. The Graduate of the Year award offers an opportunity for the profession to recognise and encourage graduates at the start of their career. Last year I was impressed by the quality of the shortlisted graduates, and by what they had achieved in their first year in the workforce. Nominations close on 10 October: see <https://tax.thomsonreuters.com/synergy/anz> and follow the link to awards for the nomination form.

Helen Hodgson

## 2 ATTA Conference 2015

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

## 3 Arrivals, departures and honours

Professor **Jane Frecknall-Hughes**, formerly Professor of Revenue Law, The Open University is now Professor of Accounting and Taxation, Head of Accounting and Finance Subject Group, Hull University Business School.

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ATTA member, **Dale Boccabella**, along with colleagues in the UNSW Business School (faculty), is again "sweating it out" for a very good cause, namely, Multiple Sclerosis. Please consider making a donation in support of Dale's ride from Sydney to Wollongong.

<http://register.gongride.org.au/2014-Sydney-to-Gong-Bike-Ride/DaleBoccabella>

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'On 4 September the Parliament of Australia released its final report into its inquiry into the development of Northern Australia. There were 42 recommendations taken up out of the 352 submissions, 99 exhibits and witness statements taken from 27 public hearings. ATTA member **Alexander Fullarton**'s exhibit, a paper presented to the January 2014 ATTA conference 'Are you still here, Mr Haase? A study of Australia's tax rebates for residents in isolated areas recommends a review of zone rebate tax concessions for regional and remote Australia'. He not only suggests making the zone rebate more relevant by way of removing major centres such as Darwin and Cairns from the concession, but also making the concession applicable to bona fide residents only. The removal of FIFO workers and major city residents from the entitlement means the rebate can be increased for those truly resident in those regions without impacting on the total cost of the concession. His proposal is contained in recommendation 38 of the report.

As to his radical suggestion that the zone rebate concession be modified to incorporate a write-off of Higher Education Loan Program (HELP) for graduates living and working in remote locations – that is contained in recommendation 16.' Lex commenced his campaign to have the zone rebate reviewed to be more meaningful in 1996. His recommendations were previously included in the Henry Review. On that occasion they did not come to fruition. We wish him greater success this time.'

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**Colin Fong** has been given the title of Senior Visiting Fellow at the University of New South Wales, School of Law, Faculty of Law from 1 September 2014 to 1 September 2017.

#### **4 CCH ATTA Doctoral Series 2014**

We are pleased to announce that CCH and ATTA have once again agreed to sponsor the publication of a book based upon a thesis in the CCH ATTA Doctoral Series. Expressions of interest are therefore called for doctoral submissions to be considered for the fifth publication in the Series. (Earlier publications in the Series were by Lisa Marriott, Brett Freudenberg, John Bevacqua and Fiona Martin [forthcoming]). 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, Kerrie Sadiq and Dale Pinto and Scott Abrahams, a senior representative of CCH.

The DSEB would also like to take this opportunity to acknowledge the significant contributions of Professor Rick Krever who was a foundation board member. Unfortunately, due to other commitments, Rick is stepping down from the Board this year. To replace Rick, we welcome on board Professor Kerrie Sadiq who is well-known to the ATTA community. Also, we welcome Scott Abrahams from CCH.

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 2014, the cut-off date is 30 November 2014. The successful applicant will be announced at ATTA in January 2015.
  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 PhD or SJD theses which have been through the examination process.
  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 2014 cut-off date of 30 November 2014 to Professor Dale Pinto (dale.pinto@cbs.curtin.edu.au). The submission should include:
- a) a copy of the thesis
  - b) a brief statement on the status of the award (whether awarded or approved)
  - c) details of the supervisors of the degree and
  - d) copies of the examiners' formal reports on the thesis.

The Doctoral Series Editorial Board

#### **5 Graham Hill IFA Research Prize**

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Basel 30 August to 4 September 2015

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 Basel 30 August to 4 September 2015. This is the fifth time the prize has been offered.

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.

#### *Application and judging 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 In addition to Dale, the judging panel will also include A/Prof Lisa Marriott and Prof Michael Walpole. 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 2014**.

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 2,000 registrants).

The winner of the prize will be announced at the Annual ATTA conference in 2015, to be held in Adelaide. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

## 6 New Zealand developments

This month there are clarifications and changes to report from New Zealand. IRD publication QB 14/09 has been published to clarify the meaning of ‘excessive remuneration’, ‘excessive profits or losses’ and ‘excessive amounts arising from the application of the look-through company rules’ in relation to sections GB23-GB25B of the *Income Tax Act 2007* (ITA 2007). These sections of the ITA 2007 exist to prevent reduction of income tax liability through the allocation of excessive payments (or streaming of excessive losses) to relatives or other parties. Payments will be considered excessive where an amount paid is more than a reasonable reward for services provided; a share of partnership profits or losses exceeds the value of the contributions made by the partner; an amount paid by a close company exceeds a reasonable reward for services provided by a shareholder or director; and an amount allocated to a relative aged under 20 under the look-through company rules exceeds a reasonable amount in relation to contributions provided to the company.

IRD publication QB 14/08 clarifies the treatment of the costs of demolishing an existing building on a site that is included as part of the cost of a new building. It also clarifies the extent to which the costs are allowable deductions for tax purposes. The publication clarifies that the costs of the demolition of the existing building do not form part of the cost of the new building and are not deductible as they are capital in nature.

Recent changes to the *Goods and Services Tax Act 1985* result in changes to the treatment of fees paid to directors and board members. Board members include those of local authorities, statutory boards, councils, committees and similar bodies. Two changes were made. The first is when a person is engaged by a third party to be a director or board member, and the person is required to remit payments received from the third party to the employer, the employer is treated as supplying the services to the third party. The second change relates to a person who is carrying on a taxable activity and accepts a position (such as a directorship or a board position). In this case, the person is required to account for the GST on payments for services to the board.

Lisa Marriott

## 7 Call for papers

The **Comparative Law Journal of the Pacific** – Journal de Droit Comparé du Pacifique (CLJP-JDCP) is an international, multidisciplinary and peer review journal. It is published once a year under the auspices of the Association de Législation Comparée de Pays du Pacifique (ALCPP), in collaboration with the Victoria University Law Review (VUWLR) and the New Zealand Association for Comparative Law (NZACL). Special issues are also regularly published on specific topics concerning the Pacific region. Past issues are freely accessible at <http://www.victoria.ac.nz/law/nzacl/CLJP-JDCP%20index.aspx>.

Professor Xavier Cabannes (Paris 5) is currently coordinating a collective work on selected topics to be published in a CLJP-JDCP special issue devoted to the studies on tax and fiscal regimes in the South Pacific, including Australia.

Authors are invited to submit complete unpublished manuscripts, which are not under review in any other conference or journal, to [cabannes@pt.lu](mailto:cabannes@pt.lu) or to [sagely@mail.pf](mailto:sagely@mail.pf). All tracks are open to both research and industry contributions. Articles could be written in English or in French, following the Word format and there are no specific requirements as to their length or



number of keystrokes. All contributions shall be submitted by the 10th of October 2104 at the latest.

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## **Journal of Economics and International Business Management JEIBM**

\* <http://sciencewebpublishing.net/jeibm>

\*Dear Author/Researcher,\*

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Before Submission,

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Best Regards

\*Dr. Yongbing Jiao\*

Editor

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

#### **Local**

*Federalism and tax reform* Crawford School of Public Policy Executive Education Spring 2014 Course Masterclass. Tax reform in our federal system is one of the most difficult policy

problems faced by Australia today. In this course Professors John Hewson and Miranda Stewart of the Australian Tax and Transfer Policy Institute at Crawford School will provide you with insights and practice to facilitate creative thinking into these key challenges. In addition, special guests with expertise and experience in tax and federal reform will contribute throughout the course.

#### Course overview

Major tax reform by Australia must involve our federal and state governments and is likely also to require a rethinking of our fiscal federation. The areas of tax reform and federation are some of the most difficult policy problems faced by Australia today. This advanced-level course aims to provide you with the intellectual and policy resources on tax and federal principles and practice, to facilitate insight and creative thinking into these key tax and federal challenges. This course will offer:

- > a historical and comparative analysis of tax reform and federation in Australia and other comparable countries;
- > an overview of the main economic and social aspects that tax and federal reform must address and key challenges for reform;
- > analysis of key principles of tax policy and;
- > federal systems;
- > survey explanation of the legal and institutional framework for Australia's fiscal federation and;
- > discussion of framing, institutions and processes that will be needed to carry out successful tax or federalism reform, drawing on past experiences, research into key stakeholders and media and public discourse about taxes and the federation.

Time: 9.30am–4.30pm, Tuesday 30 September and Wednesday 1 October

Venue: #132 Crawford Building, Lennox Crossing, ANU

Enrol: T 02 6125 2154 E [csee@anu.edu.au](mailto:csee@anu.edu.au)

Cost: \$2,200 GST-incl; group discounts applicable

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2014

Introductory\*, Intermediate\*\*, Advanced\*\*\*

Transfer Pricing Workshop \*\*\* 29-30 September 2014, Kuala Lumpur

Introduction to VAT including Cross-Border Supplies, Financial Services and Real Estate \*  
16-18 November 2014, Dubai

ITA109 Fundamentals of Transfer Pricing (Online course)

**15th Global Environmental Tax Conference,** "Environmental taxation and emissions trading in an era of climate change," Aarhus University, Copenhagen, Denmark, 24-26 September 2014. The conference chair is Prof. Mikael Skou Andersen. The conference's webpage is: <http://conferences.au.dk/gcet/>. With our politicians and policy makers grappling with carbon tax and pollution pricing issues, this conference presents a unique opportunity for us to share perspectives, experiences, and lessons with colleagues from other jurisdictions on such an important topic.

The **Institute for Austrian and International Tax Law** together with PricewaterhouseCoopers Global Network and Law Square will host a conference entitled "*The Future of VAT in a Digital Global Economy*": The Conference starts with a cocktail reception in the evening of Wednesday, September 24, 2014. The working sessions will be held on September 25 and 26, 2014. During the conference, "The Future of VAT in a Digital Global Economy" will be discussed from a global perspective. The scope of the conference is on B2C supplies and the use of technology for compliance as well as collection and enforcement for B2B and B2C supplies.

Among the key issues to be discussed in the working sessions are:

- Understanding the digitalisation of the global economy
- Digital supplies and e-services and their challenges to VAT
- Cloud computing and virtual currencies
- Defining the place of taxation for B2C
- Applying VAT in practice: Compliance challenges at a domestic and international level
- Administrative cooperation and exchange of information in the VAT area

Among the speakers will be: Michael Lang (Head of the Institute for Austrian and International Tax Law, WU Vienna), Ine Lejeune (Attorney, Partner Tax Policy - Dispute Resolution & Litigation (EU, Belgian & global), Law Square), Piet Battiau (Head of Consumption Taxes Unit, OECD Centre for Tax Policy and Administration) and David Bradbury (Head of the Tax Policy and Statistics Division, Centre for Tax Policy and Administration, OECD). For inquiries and registration, please contact

[renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at). Further information is available at

[http://www.wu.ac.at/taxlaw/en/eventsn/conference\\_vat](http://www.wu.ac.at/taxlaw/en/eventsn/conference_vat)

## **Are Governments and Business ready to deal with the coming Tsunami of Tax Disputes?**

Tuesday, October 14, 2014, 2:30 – 5:30 pm, Trident Hotel (the Congress venue), room Rooftop, Mumbai, India. Panel discussion on minimizing and resolving tax disputes, given by Dr. Philip Baker, Queen's Counsel, Senior Visiting Fellow, Institute of Advanced Legal Studies, London University, Michael Lennard, Chief, International Tax Cooperation Section, United Nations, Prof. Jeffrey Owens, Director of the WU Global Tax Policy Center at the

Institute for Austrian and International Tax Law, WU, Marlies de Ruiter, Head of the Tax Treaty, Transfer Pricing and Financial Transactions Division, OECD. A number of government officials will actively participate in the debate which will be centered around four themes, (I) What do the latest OECD statistics show on the growth of tax disputes and which areas appear to generate the most disputes? (II) What domestic remedies are available? (III) How can MAP be made "fit for purpose"? (IV) Do governments need to get serious about mandatory arbitration? At a time when many of the existing international rules are being reexamined, where many countries are putting in place BEPS empowered bilateral measures, where the BRICS are becoming much more vocal and where we are just seeing countries implement some of the new treaty provisions coming out of the OECD (especially the new article 7), the potential for cross border tax disputes has never been so high. This panel will discuss what can be done to minimize the risk of disputes and when they do arise to resolve them in a principled and timely fashion. Further information [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw)

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
2014 **Mumbai, India** (12 October 2014 - 17 October 2014) [www.ifa2014mumbai.com](http://www.ifa2014mumbai.com)  
Subject 1: Cross-border outsourcing - issues, strategies and solutions  
Subject 2: Qualification of taxable entities treaty protection  
2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)  
Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"  
2016 **Madrid, Spain**  
2017 **Rio de Janeiro, Brazil**  
2018 **Seoul, Korea, Rep of**  
2019 **London, United Kingdom**

The **30th Annual Asia-Pacific Tax Conference**, Hong Kong, November 2014. For more information, please contact Liane Tsang of Baker & McKenzie, Hong Kong by tel.: +852 2846 2358 or by e-mail: [liane.tsang@bakermckenzie.com](mailto:liane.tsang@bakermckenzie.com)

**International Atlantic Economic Society (IAES) conference** [www.iaes.org](http://www.iaes.org) for more information. 78th International Atlantic Economic Conference to be held in Savannah, 12-15 October 2014! 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>

Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>

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/lawcouncil/index.php/conferences>

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)  
New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
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

(2014) 14 (2) *Australian GST Journal*

Editorial

Case note – Melanie Baker - Tutors, motor vehicle enthusiasts and litigation funders: A case update on what it means to “carry on an enterprise”

News from the Asia-Pacific

- South Korea: Korea’s Tax Reform Proposals for 2014 – Daniel (Dong-keon) Lee

- Malaysia: GST implications on accommodation premises and similar establishments –

**Jeyapalan Kasipillai**

Article - An evaluation of the new GST refunds regime – Gina Lazanas and Robyn Thomas

Brazys, Samuel Rueckert ‘Paradise lost: the cost of removing tax and trade provisions from the Compact of Free Association’ (2014) 1 (1) *Asia & the Pacific Policy Studies* 204–215  
<http://onlinelibrary.wiley.com/doi/10.1002/app5.2/pdf>

Hewson, John ‘The politics of tax reform in Australia’ (2014) 1 (2) *Asia & the Pacific Policy Studies* (10 pp) <http://onlinelibrary.wiley.com/enhanced/doi/10.1002/app5.43> An extract was published as ‘Forget politics, we may need a Tax Commission’, *ABC The Drum*  
<<http://www.abc.net.au/news/2014-08-19/hewson-forget-politics-we-may-need-a-tax-commission/5679940>>

Housing Industry Association *Economic impacts of negative gearing of residential property*, was commissioned by HIA and conducted by Independent Economics, 2014

*Lunchbox debate: a resilient tax system for the future*, Australian National University Crawford School of Public Policy, Tax and Transfer Policy Institute, 16 September 2014  
<https://taxpolicy.crawford.anu.edu.au/events/4547/lunchbox-debate-resilient-tax-system-future> included Commissioner Chris Jordan, Kerrie Sadiq, Richard Dennis, Miranda Stewart and a representative of PWC. The webstream was recorded and podcast available for free download.

Stewart, Miranda ‘International tax, the G20 and the Asia Pacific: from competition to cooperation?’ (2014) 1 (2) *Asia & the Pacific Policy Studies* (12 pp)  
<http://onlinelibrary.wiley.com/enhanced/doi/10.1002/app5.42>

Tax Institute publications – September Update

(2014) 49 (3) *Taxation in Australia*

- Dempsey: don't call Australia home - Thilini Wickramasuriya
- The Commissioner's hypothesis about your business – transfer pricing observations - Tony Pane
- The ever-increasing reach of New Zealand's general anti-avoidance rule - Brendan Brown and Chris Harker
- A minor miracle... simplified documentation for SMEs - Stuart Edwards
- How tax can help infrastructure investment - Mike Davidson

(2014) 18 (1) *The Tax Specialist*

- The new Pt IVA – interpretation and litigation issues - Brendan Sullivan
- Fighting IP migration with tax incentives – an Australian patent box regime - Matthew McLean
- Should negative gearing be abolished in preference of the UK system? - James Beckett
- Earnouts and CGT: fine-tuning the “look-through” approach - Cindy Chan
- The retirement savings conundrum: fortune favours the brave! - Frederick Mahar
- Tax avoidance – a New Zealand perspective - Kirsty Keating

(2014) 29 (3) *Australian Tax Forum*

- A politically viable strategy for limiting personal income tax deductions: The case for a global cap - **Neil Warren**
- VAT compliance cost indicators - **Michael Walpole**
- Cash flow benefit from GST: Is it realised by small businesses in Australia? - Richard Copp, **Brett Freudenberg** and Melissa Belle Isle
- Re-defining the land tax base in highly urbanised locations - **Neil Warren** and **Vince Mangioni**
- Now you see it now you don't: Who is the taxpayer in the Macquarie Bank case - **Antony Ting**
- The primacy of client privilege: Designing a statutory tax advice privilege for accredited non-lawyer tax advisors - **Dale Pinto**, **Nicole Wilson-Rogers** and **Annette Morgan**
- The legislative interface between the creation of a liability to tax and the right to challenge that liability - **Sylvia Villios**
- The current retirement system in Australia needs to be more attuned to a mobile international workforce: A case for reform - Rhys Cormick and **John McLaren**

Papers published in August

National division

- Non-arm's length income – How does it apply and where is it at? - Simon Tisher
- Issues for the claiming of FITOs - Ross Stephens
- Calculating exempt current pension income - Brad Twentyman
- Mining and petroleum interests - Michael Perez
- Valuations: A battle of art vs science vs law in stamp duty - Nathan Deveson
- Payroll tax: Emerging issues - Nathan Hamilton
- Duty treatment of tenants' fixtures - Barbara Phair
- Dear Commissioner - Jim Richards
- State tax cases update - Stefan DeBellis
- States taxes update - Alex Jacobs
- LRBA's and insurance - Peter Hogan
- Looking beyond the horizon – Likely reforms for superannuation tax policy for the future of the industry - Shayne Carter
- Successful SMSF succession planning - Thalia Kalaboukas and Bernie O'Sullivan
- Contractors and payroll tax - Greg Kent and Ian Phillips
- Charity and state taxes the dictionary, the law and precision - Gino Dal Pont

National division

- Are your affairs CGT small business concession ready? - **Chris Evans**
- Claims against family trusts or please sir, I want more - Grahame Young
- Part IVA for SME practitioners - **Graeme Cooper**
- Don't ignore tax consolidation for SMEs - Susan Bell
- Complex testamentary trusts and estate planning - Matthew Burgess
- Trusts and passing control - Adam Levin and Jemal Zagami
- Base erosion and profit shifting – What does it mean for Australian business from the large multinationals to the SMEs? - Steve Hendy, Steve Plant, and Matthew Popham

#### New South Wales division

- Structuring to bring funds onshore - Ken Schurgott
- Tax Amnesty - taxpayers perspectives - Tom Lickess
- In superannuation and estate planning even the best laid plans can go astray - Lisa Oddo
- SMSF estate planning - Craig Day
- Exiting a private corporate structure - Kelvin Fitzalan and Ryan Smith
- “Notions, potions and other magic charms” – Notional estate and family provision - Therese Catanzariti

#### Queensland division

- Expanding offshore general considerations - Tim Hands
- Payment of dividends from a private company - Chris Dunne and Thomas Tulley
- Consolidation: Timing is everything! - Troy Morgan
- Private companies and the small business CGT concessions - Brian J Richards
- Division 7A – Change is on the horizon - Mark Molesworth
- Dividend access shares - Hayden Bentley

#### (2014) 75 *Taxation Today* – (August)

- International Measures to deal with Tax Base Erosion - James Coleman
- The Problem with New Zealand's Foreign Trust Regime [Part 2] - Jeremy Beckham, Deloitte, and **Craig Elliffe**

#### **Overseas**

##### *Bulletin for International Taxation* Number 8 - 2014

United States/International - Two Different FATCA Model Intergovernmental Agreements: Which Is Preferable? – A Comparison of FATCA Model 1A and Model 2 Intergovernmental Agreements - Maryte Somare and Viktoria Wöhrer

OECD - Cross-Border Short-Term Employment - Kasper Dziurdź and Frank Pötgens

Poland/Luxembourg - The Revised Luxembourg-Poland Income and Capital Tax Treaty (1995) – Overview of Major Amendments from Poland's Treaty Policy Perspective -

Tomasz Lewicki and Katarzyna Trzópek

International - Tax Treaty Case Law News - Brian J. Arnold

United Kingdom/Ireland - Kenneth Percival v. Commissioners for H M Revenue and Customs (2013) - Brian Cleave

Belgium/Lithuania - Subject-to-Tax Clauses in Belgian Tax Treaties – “Exemption Vaut Impôt” Doctrine Rejected Again in Case Law - Niels Bammens

Australia/OECD - The Interface between the New Australian Transfer Pricing Regime and the OECD BEPS Report and Action Plan - Livia Gonzaga

Indonesia - The Asian Agri Case (2012): The Giant Goes Berserk - Adrianto Dwi Nugroho

France - Non-Residents' Property Investments: The End of Discrimination? Julien Saïac

G20 *International Tax Symposium* Report — Tokyo, 9-10 May 2014 released 4 September 2014

[https://www.g20.org/sites/default/files/g20\\_resources/library/G20%20International%20Tax%20Symposium%20Report.pdf](https://www.g20.org/sites/default/files/g20_resources/library/G20%20International%20Tax%20Symposium%20Report.pdf)

*International VAT Monitor* Number 4 - 2014

First Step to a Worldwide VAT System: The OECD VAT Guidelines - Gorka Echevarría Zubeldia

VAT Rulings on Cross-border Situations in the European Union - Ine Lejeune, Sibylle Vandenberghe and Mathieu Van De Putte

Taxation of Intra-Community Supplies of Goods -Christian Amand

Provisioning of Sea-Going Vessels under Netherlands VAT Law - Aleksandra Bal

VAT Committee – Guidelines 2013-2014 - The Editors

VAT news -Reports from: Algeria, Angola, Argentina, Australia, Austria, Bahamas, Belgium, Brazil, Canada, Chile, China (People's Rep.), Colombia, Croatia, Czech Republic, European Union, Finland, Georgia, Iceland, India, Italy, Jamaica, Kenya, Kosovo, Lebanon, Macedonia (FYR), Malaysia, Maldives, Mexico, New Zealand, Niger, Norway, Pakistan, Peru, Poland, Portugal, Seychelles, South Africa, Spain, St Lucia, Switzerland, United Kingdom and United States.

VAT case notes - Case notes from: Austria, Brazil, Canada, Finland, Germany, Italy, Kenya, Poland, Switzerland, United Kingdom and United States.

Moretto, Nicole; Kendall, Elizabeth; Whitty, Jennifer; Byrnes, Joshua; Hills, Andrew P; Gordon, Louisa; Turkstra, Erika; Scuffham, Paul and Comans, Tracy 'Yes, the government should tax soft drinks: findings from a citizens' jury in Australia' (2014) 11 *International Journal of Environmental Research and Public Health* 2456-2471  
<http://www.mdpi.com/1660-4601/11/3/2456>

van Brederode, Robert F & **Krever, Rick** *Legal interpretation of tax law*, Alphen aan den Rijn, The Netherlands Kluwer, 2014, ISBN 9041149457; ISBN 13: 9789041149459; 448 pp. Hardcover, USD price: \$203.00

Chapter 1 Legal Interpretation of Tax Law: A Reflection on Methods and Issues - **Richard Krever** & Robert F. van Brederode

Chapter 2 Legal Interpretation of Tax Law: Australia - **Richard Krever** & Peter Mellor

Chapter 3 Legal Interpretation of Tax Law: Brazil - Luís Eduardo Schoueri

Chapter 4 Legal Interpretation of Tax Law: China - Dongmei Qiu

Chapter 5 Legal Interpretation of Tax Law: The European Union - Robert F. van Brederode & Tom O'Shea

Chapter 6 Legal Interpretation of Tax Law: Germany - Caroline Heber & Christian Sternberg

Chapter 7 Legal Interpretation of Tax Law: Hong Kong - **Andrew Halkyard**

Chapter 8 Legal Interpretation of Tax Law: Italy - Carlo Garbarino

Chapter 9 Legal Interpretation of Tax Law: Japan - Yoshihiro Masui

Chapter 10 Legal Interpretation of Tax Law: Russian Federation - Danil V. Vinnitskiy

Chapter 11 Legal Interpretation of Tax Law: Republic of South Africa - Robert C. Williams

Chapter 12 Legal Interpretation of Tax Law: United States - Steve R. Johnson

Williams, Robert *Fundamentals of permanent establishments*, Alphen aan den Rijn, The Netherlands Kluwer, 2014, ISBN 904114948; ISBN 13: 9789041149480; 320 pp. Hardcover USD price: \$176.00

## 10 Quotable quotes

"The trouble is that, when you look at Canberra and you look at its history, there are any number of examples of corruption by individual officials in Customs, in Defence, even in Treasury."



Source: Charles, Stephen as quoted in: 'ICAC: Former Supreme Court judge Stephen Charles calls for federal anti-corruption board', ABC News 6 September 2014  
<http://www.abc.net.au/news/2014-09-06/former-supreme-court-judge-calls-federal-anti-corruption-body/5724748>

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“As an ATO employee, I won't be using this- a) it wastes a lot of taxpayer time. b) I want to keep my FB and work separate. c) I can't control if what is on my newsfeed is deemed unacceptable.

Commenter paul Location ATO Date and time September 01, 2014, 2:20PM

I sort-of agree Paul. I know of some quite backward managers who troll/spy on employees' private platforms and try to make a big deal about any "untoward" comments, even if these do not breach any perceived community "standards" or even workplace policy (could be a political stance the psycho boss happens to disagree with).

Commenter SteveB Location Melbourne Date and time September 01, 2014, 4:51PM

I am also ATO. I was dumbfounded when I saw the news about this. Why would I need facebook etc at work? Very strange decision.

Commenter kate Location Date and time September 01, 2014, 5:19PM

Why would I need Facebook at all?

Commenter Lisa Location Newcastle Date and time September 02, 2014, 6:03AM”

Readers responses to Towell, Noel 'The ATO's social (media) revolution begins', *Canberra Times* 1 September 2014 <http://www.canberratimes.com.au/national/public-service/the-atos-social-media-revolution-begins-20140901-10avz0.html>

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“Competitive federalism is a conservative ideology which holds that the public sector should behave just like the private sector. The idea is that, if states are made responsible for their own tax revenue and spending, they will compete to provide the highest quality services at the lowest prices.

Well, that's the theory. The reality is a race to the bottom that benefits tax dodgers, punishes taxpayers and disadvantages the general population.

Michael West's column on foreign bookmakers avoiding tax earlier this week contains a prime example of the "jurisdiction shopping" that is an inevitable consequence of competitive federalism: "There is increasing concern in government and racing-industry circles over the small contribution made by corporate bookmakers in taxes and levies in Australia," he wrote. "... a motion by National Party senator for Victoria, Bridget McKenzie, was carried at last weekend's party conference for online gambling to be regulated by the Commonwealth.

"Such a move would thwart the big corporate bookmakers – Ladbrokes, Paddy Power and William Hill – from 'jurisdiction shopping' to find the best odds on tax and licensing.

"Most corporate bookies are licensed in the Northern Territory where, on the most recent figures available, the entire sector paid just \$2.3 million tax on turnover of \$5.7 billion and profit of \$469 million."

...

It sounds nice for a federal government to promise red tape cutting, to be handing power back to states from evil Canberra, to abolish a level of bureaucracy. In several costly areas, that means trimming one national level of bureaucracy while preserving the much greater duplication inherent in seven or eight state and territory administrations.

For the ideologues, for the jurisdiction shoppers, for the influence peddlers, that's a wonderful thing, ripe with opportunities. For the nation, it's potentially the most dangerous aspect of the Abbott/Hockey government.

While waving our parochial flags, we tend to lose sight of 23.6 million people making one decent-sized state, perhaps with a dozen or so regional administrative hubs. The tax dodgers would hate it."

Source: Pascoe, Michael 'Competitive federalism gets you what you pay for' *The Age* 12 September 2014 <http://m.theage.com.au/business/comment-and-analysis/competitive-federalism-gets-you-what-you-pay-for-20140912-10fzdz.html>

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"A federal public servant under scrutiny over work absences said she took longer breaks than usual because she needed to find cafes that sold organic coffee and soy milk.

The Australian Taxation Office (ATO) worker claimed she suffered an adjustment disorder triggered by what she saw as unreasonable actions by her boss.

She took her case to the Administrative Appeals Tribunal after being denied compensation by Comcare.

...

However, the Administrative Appeals Tribunal found her manager's actions had been reasonable, and confirmed Comcare's decision to deny the woman compensation."

Source: Donaldson, Mike and Thorpe, Clarissa 'Canberra public servant took longer work breaks 'to get soy milk in organic coffee'', ABC News 19 September 2014 <http://www.abc.net.au/news/2014-09-19/canberra-public-servant-took-longer-work-breaks-to-get-soy-milk/5755108>

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"The other big issue on the G20 agenda is how to stem the loss of revenue from multinationals like Apple and Google, which use international tax loopholes to shift their profits to low tax countries. Was there any progress there?

The G20 is claiming progress, but fighting corporate tax dodging is a bit like fighting climate change: no country wants to take unilateral action because it might put them at a disadvantage.

The aim is to get everyone to sign up to a global agreement, but of course that could take years.

French Finance Minister Michel Sapin said yesterday some 47 countries including Australia had signed up to a common reporting standard to be in 2017 that would see banks

exchange information on individuals' finances, which could then be passed on to countries' tax offices.

Another eight G20 countries would join by 2018, although there were another unnamed 14 countries who are apparently unwilling to go down this path.

The OECD, meanwhile, is halfway through devising its own tax action plan. On this front, though, they are getting little help from the multinationals themselves.

News Corp chairman Rupert Murdoch has even criticised the G20 for making the issue such a high priority. In July he asked why the G20 should expect multinationals to voluntarily bring profits back to the US, where they will be taxed at 35 to 40 per cent, when the corporate tax rate in Ireland is 12.5 per cent.

That wasn't the way to achieve economic growth, he said.

The G20 has a lot more work to do if it wants to convince big business that creating structures and vehicles which allow you to shift profits to low tax countries is not the right and moral thing to do.”

Source: Bagwell, Sheryle ‘The G20 finance ministers meeting, explained’, ABC Radio National Breakfast, 22 September 2014  
<http://www.abc.net.au/radionational/programs/breakfast/the-g20-finance-ministers-meeting-explained/5759262>

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The following was supplied by Prof Rick Krever:

“Finally, I would comment that it is unsettling to find in favour of a litigant whose testimony I find to be untruthful. However, since it is the duty of the Court to apply the applicable legal principles to the evidence as a whole, I find that Mr. Sandberg succeeds in this appeal.”

Source: Justice Judith Woods of the Tax Court of Canada, in *Sandberg v MNR*, 2013 TCC 301 (an “employee vs. independent contractor” appeal), at para. 65

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## **ATTA News October 2014**

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

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ATTA website <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2015</b>	<b>2</b>
<b>3 CCH ATTA Doctoral Series 2014</b>	<b>2</b>
<b>4 Graham Hill IFA Research Prize</b>	<b>3</b>
<b>5 New Zealand developments</b>	<b>4</b>
<b>6 Australian and New Zealand tax and related doctoral theses</b>	<b>4</b>
<b>7 Vacancies</b>	<b>5</b>
<b>8 Master of Laws in international tax law scholarship</b>	<b>6</b>
<b>9 Call for papers</b>	<b>7</b>
<b>10 Tax, accounting, economics and law related meetings</b>	<b>9</b>
<b>11 ATTA members in the media</b>	<b>11</b>
<b>12 Recent publications</b>	<b>11</b>
<b>13 Quotable quotes</b>	<b>17</b>

### **1 Presidential column**

Hi everyone

Tax avoidance has continued to be in the headlines over the last month while key elements of the budget remain locked up in the Senate. Although the Mining and Carbon Taxes have been repealed, with the associated tax and superannuation benefits, we are still waiting for the final form of the proposed education reforms and some of the welfare measures. In the leadup to the G-20 in Brisbane next month politicians are talking tough on transfer pricing. I was interested last week to see that Ireland announced changes to its tax laws to limit the use of the Double-Irish-Dutch-Sandwich and has called on other countries to follow their lead; but I suspect that it will be business as usual after the event.

Things are gearing up for the conference next January in Adelaide. The team at Adelaide University has been busy over the last month: the conference programme is taking shape, and papers are due in December. Registrations are open, and as universities are reaching the end of their budget year your school may have a bit left over. I always enjoy catching up with everyone at the annual conference, so now is the time to start planning your attendance. I would also like to thank the School of Taxation and Business Law at UNSW for their continued support in hosting our website. The address has recently changed as the site has been overhauled. If you are looking for it, the new address is:  
<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

The next month in the lead up to end of semester exams is usually the most hectic period of the University calendar, so I wish you all the best.

Helen Hodgson

## **2 ATTA Conference 2015**

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

## **3 CCH ATTA Doctoral Series 2014**

We are pleased to announce that CCH and ATTA have once again agreed to sponsor the publication of a book based upon a thesis in the CCH ATTA Doctoral Series. Expressions of interest are therefore called for doctoral submissions to be considered for the fifth publication in the Series. (Earlier publications in the Series were by Lisa Marriott, Brett Freudenberg, John Bevacqua and Fiona Martin [forthcoming]). 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, Kerrie Sadiq and Dale Pinto and Scott Abrahams, a senior representative of CCH.

The DSEB would also like to take this opportunity to acknowledge the significant contributions of Professor Rick Krever who was a foundation board member. Unfortunately, due to other commitments, Rick is stepping down from the Board this year. To replace Rick, we welcome on board Professor Kerrie Sadiq who is well-known to the ATTA community. Also, we welcome Scott Abrahams from CCH.

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 2014, the cut-off date is 30 November 2014. The successful applicant will be announced at ATTA in January 2015.
  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 PhD or SJD theses which have been through the examination process.
  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 2014 cut-off date of 30 November 2014 to Professor Dale Pinto ([dale.pinto@cbs.curtin.edu.au](mailto:dale.pinto@cbs.curtin.edu.au)). The submission should include:
- a) a copy of the thesis
  - b) a brief statement on the status of the award (whether awarded or approved)
  - c) details of the supervisors of the degree and
  - d) copies of the examiners' formal reports on the thesis.

The Doctoral Series Editorial Board

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

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Basel 30 August to 4 September 2015

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 Basel 30 August to 4 September 2015. This is the fifth time the prize has been offered.

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.

##### *Application and judging 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 In addition to Dale, the judging panel will also include A/Prof Lisa Marriott and Prof Michael Walpole. 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 2014**.

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 2,000 registrants).

The winner of the prize will be announced at the Annual ATTA conference in 2015, to be held in Adelaide. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

## **5 New Zealand developments**

Things have been relatively quiet, at least on the tax policy front, in the lead-up to the recent NZ election on 20th September. We are still waiting to see what the re-election of the Fifth National Government, (for a third term) may mean for tax policy. However, in the meantime, IRD have released some more information on their Business Transformation programme. This programme is aimed at simplifying and streamlining the tax system, to facilitate simpler and faster tax payments and receipt of entitlements. It is a four-stage programme incorporating, among other things, replacement of the 30-year old computer system. The first stage focuses on secure digital services; the second relates to business tax processes; the third stage involves social policy delivery; and the final stage is the delivery of 'the future revenue system'.

We have also had clarification of the GST rules when a registered person is running a raffle, lottery, sweepstake or prize competition. QWB0121 clarifies that when one of these events is run by a registered person, or run by someone liable to be GST registered, GST needs to be accounted for on the amount paid by participants in the event, less any cash prizes paid or payable. This explanation does not apply to racing or sports betting.

Lisa Marriott

## **6 Australian and New Zealand tax and related doctoral theses**

In the *ATTA News* for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008, September 2009, December 2010, November 2011, December 2012 and December 2013, 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 2014. 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

## 7 Vacancies

### Victoria University of Wellington Academic Positions in the School of Accounting and Commercial Law

The School of Accounting and Commercial Law within Victoria Business School at Victoria University of Wellington currently has several vacancies. The school is seeking to appoint four academic staff from within the Lecturer, Senior Lecturer and Associate Professor grades.

We seek to appoint persons with a demonstrated ability to conduct high quality research and teaching in at least one of the following (sub) disciplines: accounting, auditing, **taxation** and commercial law.

Applicants for a position at the level of Senior Lecturer and/or Associate Professor are expected to have an outstanding record of research and teaching, and experience in establishing successful relationships with professional and practitioner groups. Applicants for the position must hold a PhD.

Applicants for the level of Lecturer preferably will have a PhD. Related teaching experience and publications would also be desirable. At this level consideration will also be given to PhD students close to completion of their theses.

The School of Accounting and Commercial Law is part of Victoria Business School which is one of less than 1% of business schools world-wide to be triple accredited (AACSB, EQUIS and AMBA). The School of Accounting and Commercial Law is one of approximately ten schools outside of the U.S. to hold AACSB Accounting accreditation. The School also has accreditations with all major professional accounting organisations. Victoria Business School was the #1 ranked Business School in New Zealand for Research Quality in the most recent Performance Based Research Funding evaluation by the NZ Tertiary Education Commission. Commencement dates and salary levels for the position are negotiable.

For more information, please email Professor Ian Eggleton, Head of School, School of Accounting and Commercial Law at [Ian.Eggleton@vuw.ac.nz](mailto:Ian.Eggleton@vuw.ac.nz)

Applications close **31 October 2014**.

Reference 111

<http://www.victoria.ac.nz/about/careers/current-vacancies>

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### Monash University Department of Business Law and Taxation Academic Positions (Levels B-C) in Business Law and Taxation

Job No. 527887

Faculty / Portfolio: Monash Business School Department of Business Law and Taxation

Location: Caulfield campus

Employment Type: Full-time

Duration: 12 month fixed-term appointment

Remuneration: \$94,574 - \$112,308 pa Level B / \$115,852 - \$133,585 pa Level C (includes 9.5% employer superannuation)

- Join a large, international, well-resourced business school
- Ambitious agenda for innovation and global impact
- A supportive environment inspiring high quality performance

If you're after a brilliant career, Monash University can help make it happen. With leading academics and world-class resources, combined with a ranking in the top 100 universities worldwide, we offer all you need to build a brighter future.

**The Opportunities:** The Monash Business School is a dynamic and progressive academy based in Melbourne, Australia. We hold the prestigious 'triple crown' of business



accreditations from AACSB, AMBA and EQUIS. We are a multidisciplinary, research-intensive business school with a truly global focus and reach, and our high quality research and education creates meaningful solutions to real-world business and economic challenges.

The Department of Business Law and Taxation, one of seven academic departments in the Monash Business School, seeks expressions of interest from excellent researchers and educators for two positions: one Lecturer (Level B) and one Senior Lecturer (Level C). We are particularly looking for specialists in commercial, business and banking law. The ability to teach sports law would also be regarded favourably.

The Department of Business Law and Taxation comprises approximately 40 academic staff who engage in teaching and research across the many dimensions of commercial, business and taxation law. Our expertise is highly regarded internationally and our researchers are actively engaged with the business community, government agencies, social welfare bodies and international organisations, as well as a range of partner groups at universities world-wide.

You will be a skilled educator with a proven commitment to high quality teaching, as well as to ongoing scholarly research in a research-intensive university. You will have excellent interpersonal skills and be committed to making a positive contribution to our collegial culture.

In addition to Monash University's attractive remuneration and benefits, the business school provides generous research support and access to a range of contestible grants and interdisciplinary research opportunities, as well as support for development and innovation in education and curriculum design.

Appointment will be made at a level appropriate to the successful applicant's qualifications and experience, and in accordance with classification standards for each level.

These roles are full-time positions; however, flexible working arrangements may be negotiated.

Your application must address the selection criteria. Please refer to "How to apply for Monash Jobs"

Enquiries: Professor Rick Krever, Head, Department of Business Law and Taxation, Rick.Krever@monash.edu or +61 3 9905 2375

Position Description

PD – Lecturer

PD - Senior Lecturer

**Closing Date: Sunday 2 November 2014, 11:55pm Aus. Eastern Daylight Time**

<http://jobs.monash.edu.au/jobDetails.asp?sJobIDs=527887&lWorkTypeID=&lLocationID=&lCategoryID=&lBrandID=1718&stp=AW&sLanguage=en>

### **8 Master of Laws in international tax law scholarship**

The Institute for Austrian and International Tax Law would like to inform you about a **Scholarship for a full time course within our LL.M. program in International Tax Law**: Erste Bank and Die Presse offer a full-time scholarship for the academic year 2015/2016 amounting to €13.900,-. Every graduate in the field of economics, social science and law, who has not yet reached 30 years of age by the time of application, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M.

program in International Tax Law to the applicant who best fulfills the academic accomplishments. Additional skills will be taken into account, as well.

Please submit your application for the scholarship by **February 28, 2015 at the latest, to Ms. Mag. Ender**. Any recourse to courts of law is excluded. The application form is available to download at <http://www.international-tax-law.at> at „Scholarship“.

The deadline for applications for a regular place in the course is **April 15, 2015**.

For further information please contact:

Mag. Barbara Ender

Akademie der Wirtschaftstrehänder GmbH

Tel.: +043 (0)1-815 08 50-15; [b.ender@wt-akademie.at](mailto:b.ender@wt-akademie.at)

<http://www.international-tax-law.at>

## **9 Call for papers**

**4th Annual International Conference on Law, Regulations and Public Policy (LRPP 2015)**, organised by Global Science and Technology Forum, Singapore, 8-9 June 2015 [www.law-conference.org](http://www.law-conference.org); [secretariat@law-conference.org](mailto:secretariat@law-conference.org)

**Conference theme:** The laws of the land lay the foundations of peace and order, and to ensure people progress in all aspects of their lives – whether in business, education, travel, health or recreation. The role of public officials is to create, scrutinize, implement and uphold the laws in order to protect the rights of every individual, corporate entity or institution.

Educators of law thus possess the task of not only shaping each and every generation of legal practitioners into knowledgeable and responsible agents, but also the study of issues which surround the practice of law and its implementation across jurisdictions.

### **Conference highlights**

Keynote Address: Professor Tony Carty, Sir Y K Pao Chair in Public Law, Faculty of Law The University of Hong Kong

The Conference Proceedings Print ISSN: 2251-3809, E-periodical: 2251-3817 will be indexed by Ulrichsweb, EBSCO, CrossRef, ProQuest, CAS and will be submitted to Scopus, ScienceDirect and Cabell's Directories amongst others, where applicable.

Journal: All authors who present their papers at the conference will be invited to submit an extended version of their research paper for the GSTF Journal of Law and Social Sciences (JLSS) (Print ISSN: 2251-2853, E-periodical: 2251-2861). All submitted papers will go through blind review process for acceptance. All accepted papers (after the review process) will be included in the JLSS on a complimentary basis. GSTF JLSS is hosted and published on Springer's Open Access publishing platform - Global Science Journals (GSJ). In addition, it will be indexed by EBSCO, CrossRef, ProQuest, Cabell's Directories and will be submitted to Google Scholar, IndexCopernicus, Scopus, amongst others.

Best Paper Awards and Best Student Paper Awards will be conferred at the conference (in order to qualify for the award, the paper must be presented at the conference).

LRPP 2015 will also constitute a Special Panel Session.

Panel Proposals are invited for submission to the LRPP 2015. A minimum of three papers centering on a specific topic will be accepted for submission under Panel Category.

Important dates

Full Paper Submission Deadline: **12th December 2014**

Final Paper (Camera-Ready) Submission Deadline: 13th February 2015

Early Bird Registration Deadline: 6th April 2015

Late Registration Deadline: 8th May 2015

Conference Dates: 8th - 9th June 2015

General chair: Prof. the Hon. Dr. Stephen Martin, Member, Board of Governors, Global Science & Technology Forum (GSTF), Former Speaker Parliament of Australia, Former Deputy Vice Chancellor (Strategy and Planning), Curtin University of Technology, Former Pro Vice Chancellor International, Victoria University

Program chair: Dr. K.C. Sunny; Dean, Professor and Head; Department of Law; University of Kerala, India

Editor-in-chief: Professor Tony Carty, Sir Y K Pao Chair of Public Law, Faculty of Law, The University of Hong Kong

Program committee

Dr. Tom Mortimer, Head, Anglia Law School, Director, International Law Unit, Anglia Ruskin University, UK

Prof. Paula Baron, Head of School, Chair of the Common Law, La Trobe University, Australia

Dr. Willem de Lint, Professor, School of Law, Flinders University, Australia

Dr. Jianfu Chen, Professor, Faculty of Law and Management, La Trobe University, Australia

Dr. Christoph Antons, Professor, School of Law, Deakin University, Australia

Prof. Denise Meyerson, Macquarie Law School, Macquarie University, Sydney, Australia

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### **Journal of Economics and International Business Management JEIBM**

\* <http://sciencewebpublishing.net/jeibm>

\*Dear Author/Researcher,\*

The \*Journal of Economics and International Business Management (JEIBM)\* is a peer reviewed multidisciplinary international journal publishing original and high-quality articles, critical reviews, case studies etc, covering a wide range of topics in Business and Economics. JEIBM is an open access journal that publishes papers submitted only in English language.

The Journal welcomes submission of original and significant contributions that meets the general criteria of significance and scientific excellence. Articles submitted should not have been previously published or be currently under consideration elsewhere.

We invite you to submit your manuscript (s) to our editorial office at [jeibm@sciencewebpublishing.net](mailto:jeibm@sciencewebpublishing.net) <<mailto:jeibm@sciencewebpublishing.net>> or [jeibm.scienceweb@gmail.com](mailto:jeibm.scienceweb@gmail.com) <<mailto:jeibm.scienceweb@gmail.com>> for publication as it our objective to inform author's of the decision of their manuscript within four (4) weeks after submission, and following acceptance, the article will normally be published in the journal's next issue.

Before Submission,

Authors have to read through the submission guidelines carefully before submission.

Submitted papers should strictly follow the format as outlined in our instruction for authors <<http://www.sciencewebpublishing.net/instr.htm>>

The \*Journal of Economics and International Business Management\* is committed fully to the open access initiative and will provide free access to all articles as soon as they are published.

Best Regards

\*Dr. Yongbing Jiao\*

Editor

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URL: <http://www.sciencewebpublishing.net/jeibm>  
Email: [jeibm@sciencewebpublishing.net](mailto:jeibm@sciencewebpublishing.net)

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

### Local

#### University of Sydney Faculty of Law work-in-progress seminars

- Tue 28 Oct, 4:30pm – Mark Brabazon SC, International Trust Taxation: Australia and US
- Wed 5 Nov, 4:30pm – Micah Burch (Sydney Law School), Extranational Income Faculty Board Room – Level 4

(over wine, cheese, and snacks, as usual). Kindly RSVP to me if you plan on attending.

Nancy Carrasco, Tax Administrator, Faculty of Law, The University Of Sydney  
Rm No 423, New Law Building F10, Eastern Avenue, NSW 2006 Australia  
T +61 2 9351 0282; F +61 2 9351 0200; [nancy.carrasco@sydney.edu.au](mailto:nancy.carrasco@sydney.edu.au)

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2014-15

International Taxation of Oil and Gas and Other Mining Activities 27 - 30 October, Singapore

Principles of International Taxation 17 - 21 November, Kuala Lumpur  
Transfer Pricing Workshop 23 - 24 March 2015, Singapore  
Treaty Aspects of International Tax Planning 26 - 28 November, Sao Paulo  
International Corporate Tax Planning Aspects 20 - 22 April 2015, Singapore  
VAT Considerations in M&A Transactions 28 - 29 May 2015, Amsterdam

**International Conference of Chinese Tax and Policy**, Xiamen University, Xiamen, China on December 13-14, 2014. The conference is jointly organised by The University of Sydney Business School, the Journal of Chinese Tax and Policy, the Department of Public Finance of Xiamen University and the Taxation Law and Policy Research Group of Monash University. The general theme of the conference is Tax Policy and Tax Law for China in a Time of Change. The focus in 2014 is: A Review of China's VAT Reform. All papers will be subject to an international blind peer-review process. All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*.  
<<http://sydney.edu.au/business/research/journals/jctp/conference>>

**Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)**, 21-22 May 2015, IBFD Head Office, Amsterdam, The Netherlands. In 2015, IBFD will organize the 13th edition of the meeting for doctoral researchers and the 4th edition of its postdoctoral (early career scholars) meeting. The purpose of these meetings is to provide the researchers with an opportunity to discuss their current research projects with leading academics and a select circle of colleagues. Participants benefit from tailored coaching provided by our panel of international tax professors, as well as from the feedback provided by peers from various parts of the world. Our aim is to provide researchers with a forum to further their research in the field of taxation.  
<[http://www.ibfd.org/IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0?utm\\_source=Asia-Pacific%20newsletter%20September&utm\\_medium=email&utm\\_campaign=AP30-09-2014&utm\\_content=IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0](http://www.ibfd.org/IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0?utm_source=Asia-Pacific%20newsletter%20September&utm_medium=email&utm_campaign=AP30-09-2014&utm_content=IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0)>

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)  
Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"  
2016 **Madrid, Spain**  
2017 **Rio de Janeiro, Brazil**  
2018 **Seoul, Korea, Rep of**  
2019 **London, United Kingdom**

The **30th Annual Asia-Pacific Tax Conference**, Hong Kong, November 2014. For more information, please contact Liane Tsang of Baker & McKenzie, Hong Kong by tel.: +852 2846 2358 or by e-mail: [liane.tsang@bakermckenzie.com](mailto:liane.tsang@bakermckenzie.com)

**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>  
Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>  
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/lawcouncil/index.php/conferences>  
Practising Law Institute <http://www.pli.edu/>  
New York County Lawyers Association <http://www.nycla.org>  
American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)  
New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
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 ATTA members in the media

### **Kobetsky, Michael**

Aston, Heath 'James Hardie 'paid an average \$0', ' *Sydney Morning Herald* 30 September 2014 p 4

### **Stoianoff, Natalie**

ABC 7:30 *Report* 8 October 2014, commenting on intellectual property and counterfeit imports in relation to pharmaceuticals and cosmetics. <http://iview.abc.net.au/programs/7-30/NC1405H165S00#playing>

### **Ting, Antony**

Wilkins, Georgia & Aston, Heath 'Tax havens exploited despite global crackdown' *Sydney Morning Herald* 29 September 2014 pp 4-5

Aston, Heath & Wilkins, Georgia 'End to tax dodge looms' *Sydney Morning Herald* 30 September 2014 pp 1; 4

## 12 Recent publications

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

### **Local**

Australia. Dept of Prime Minister *Issues Paper 1 - A Federation for our future*, 12 September 2014 <<http://federation.dpmmc.gov.au/download-full-issues-paper>> Papers on health,

education, housing and homelessness, and federal financial relations will be released in the final months of 2014.

Bubna-Litic, Karen and **Stoianoff, Natalie** 'Carbon pricing and renewable energy innovation: A comparison of Australian, British and Canadian carbon pricing policies' (2014) 31 *Environmental and Planning Law Journal* 368-84

Gordon, Michelle 'Commonwealth's taxing power and its limits - are we there yet?' [2013] *MelbULawRw* 7; (2013) 36(3) *Melbourne University Law Review* 1038  
<http://www.austlii.edu.au/au/journals/MelbULawRw/2013/7.html>

Gummow, William 'Law of contracts, trusts and corporations as criteria of tax liability' [2014] *MelbULawRw* 8; (2014) 37(3) *Melbourne University Law Review* 834  
<http://www.austlii.edu.au/au/journals/MelbULawRw/2014/8.html>

Henry, Ken *Public policy resilience and the reform narrative*, Canberra, Australian National University Crawford School of Public Policy, 24 September 2014  
<<http://www.anu.edu.au/vision/videos/12331>>

Jordan, Chris 'Commissioner's keynote address to the 2014 CPA Congress', Melbourne, 15 October 2014 <<https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Commissioner-s-keynote-address-to-the-2014-CPA-Congress>>

Konza, Mark, Deputy Commissioner - International, Public Groups and International 'Base erosion and profit shifting - a progress report on G20/OECD action, Melbourne and Sydney, 24 - 25 September 2014 <<https://www.ato.gov.au/Media-centre/Speeches/Other/BEPS---a-progress-report-on-G20/OECD-action>>

**Martin, Fiona** *Income tax, native title and mining payments*, North Ryde, NSW, CCH, 2014. ISBN 978-1-925159-45-5; RRP \$120.00. Part of the CCH ATTA Doctoral Series.

Mills, Andrew, Second Commissioner, Law Design and Practice 'I've looked at tax from both sides now', Address to the Tax Institute of Australia Victoria Second Annual Tax Forum, 10 October 2014 <<https://www.ato.gov.au/Media-centre/Speeches/Other/I-ve-looked-at-tax-from-both-sides-now>>

**Sadiq, Kerrie** 'Developing nations need more than words from G20 tax reform', *The Conversation* 22 August 2014 <<http://theconversation.com/developing-nations-need-more-than-words-from-g20-tax-reform-30608>>

**Stewart, Miranda**; De Carvalho, David; Saunders, Cheryl; Fenna, Alan; Hewson, John; Freebairn, John *Renewing Australian federalism*, video, ANU Vision, Australian National University, 14 October 2014 <[http://apo.org.au/video/renewing-australian-federalism?utm\\_source=Australian+Policy+Online+Weekly+Briefing&utm\\_campaign=41f69feacb-Policy\\_Online\\_Briefing\\_16\\_October\\_2014&utm\\_medium=email&utm\\_term=0\\_1452ee3b6b-41f69feacb-84216041](http://apo.org.au/video/renewing-australian-federalism?utm_source=Australian+Policy+Online+Weekly+Briefing&utm_campaign=41f69feacb-Policy_Online_Briefing_16_October_2014&utm_medium=email&utm_term=0_1452ee3b6b-41f69feacb-84216041)>

The Tax Institute October Update

(2014) 49 (4) *Taxation in Australia* October –

• Superannuation: ID 2014/23 and loans to trusts - Daniel Butler and Krishna Skandakumar

- Stamp duty consequences on a change in trustee – pretty simple, right? - Sarah Shaw
- Judicial review of revenue settlement decisions by public interest litigants - Ram Pandey
- Tax cases: Freezing in Australia – Is it colder than Switzerland? - Michael Norbury
- Trust distributions: Bad debt deduction disallowed - Mark Pizzacalla
- It's time for certainty on the debt front - Stuart Landsberg and Chris McLean
- Oh, for the want of a ruling - Mark Mathews
- Transfer pricing and the quest for the Golden Fleece - John Cavanough

#### New South Wales Division

- Directors and the new Commissioner - Craig Jackson and Emily Marsden
- Practical application of the new Part IVA - Tim Kyle
- Experiences in dealing with the re-write of the transfer pricing provisions - Aparna Rao and Graeme Smith
- Valuation principles: Where do taxpayers stand? - Sean Collins, Catherine Dean and Sarah Dunn
- Dealing with your financial reporting obligations and tax effect accounting principles - Patrice Farmer and Jody Hutchinson
- If you have assets or entities offshore, how certain can you be that they will pass intact to the next generation? - Ken Schurgott

#### National Division

- International developments - Michael Evans
- Rebates and incentives - The road beyond AP Group - Andrew Orme and Jenny Lin
- GST - Living with change: Case study - Kevin O'Rourke and Raj Srikhanta
- Current issues in the financial services space (i) - enterprise - Rodger Muir and Sasha Meakins
- Current issues in the financial services space (ii) - item 32 - Rodger Muir
- Dear Commissioner - Written tax advocacy - Ron Jorgensen

#### Queensland Division

- When the Commissioner comes knocking – Access and information gathering powers - Sarah Blakelock
- Part IVA and the pitfalls of practice - David Hughes
- Professional structures - David W Marks
- Setting the scene: Available structures for professional practices - Dean Steer
- Effectively managing tax disputes – Managing the outcome from the beginning - Sarah Blakelock
- Superannuation – Keeping the lid on the lolly jar - Chris Wyeth
- GST and property – Avoiding the pitfalls - Sam Mohammad and Karl Wood
- Corporate reconstructions – A game of snakes and ladders - Troy Morgan and James Petterson
- Payroll tax – The sleeping giant - Philip Magoffin
- Small business CGT concessions – Getting it right - Paul Banister and Maggie Miller
- Division 7A – Putting your hands in the till without getting your fingers burnt - Chris Davis

#### Western Australian Division

- Property transactions in Western Australia - Alison Wallace
- Income tax for property development - Tim Poli
- SMSFs & property - Con Gotsis
- Disputing a tax assessment from objection to hearing - Michael Flynn
- Self-assessment update: Draft transfer pricing documentation, penalties & reconstruction guidance from the ATO - Janelle Sadri
- Government reforms to Australia's international tax system - Michael Bona, Peter Collins, Nick Moore and Pratheeb Jeyaratnarajah



- BEPS: The future of Australian and international taxation or the end of the corporate income tax? - **Richard J Vann**
- Taking a dispute to the AAT and proving your case - Clare Thompson
- Handling a tax dispute from assessment to litigation - Alan Krawitz

#### Victorian Division

- International inheritance issues - Robert Gordon
- The courts and privatisation and infrastructure - Julianne Jaques

(2014) 77 *Taxation Today* – (October)

- GST Treatment of Bodies Corporate - Ogy Kabzamalov
- The Taxation of Dividends: Do New Zealand's DTA Obligations Pose a Risk? - Brad Bowman

(2014) 78 *Taxation Today* – (November)

- Trading Trusts and the Attribution of Intention - Chris Spargo
- Capital Gains Tax: Setting a Good Foundation before the Inevitable Squabble - Brad Bowman

**Ting, Antony** 'Information is power: OECD tax plan puts Apple and Google on notice', *The Conversation* 17 September 2014 <<http://theconversation.com/information-is-power-oecd-tax-plan-puts-apple-and-google-on-notice-31472>>

*Who pays for our common wealth? Tax practices of the ASX 200*, Melbourne, United Voice/Tax Justice Network - Australia, 2014, 97pp <<http://taxjustice.org.au/wp-content/uploads/2014/09/Who-Pays-ASX-200-Full-Report.pdf>>

#### Overseas

*Asia-Pacific Tax Bulletin* Number 5 - 2014 contains the following:

- International - "Cloud" – A Technological Odyssey - Piyush Gupta
- Interpretation of International Tax Treaties – Subsequent Agreements and Subsequent Practices - Rakhi Agrawal
- Australia - Casenote – Federal Court Denies Benefits of Tax Treaty to Limited Partnership - Michael Butler and Jessica Pengelly
- Casenote – Federal Court Decision on Imposition of Penalties on Promoters of Tax Schemes - Anton Joseph
- China (People's Rep.) - The Taxation of Partnerships - Judy Hou
- Indonesia - Taxation of Trade Representative Offices - Nazly Siregar and David Dorson
- New Zealand - The Taxation of Partnerships - **Andrew MC Smith** and Trish Keeper
- Singapore - Casenote – The Court of Appeal's Decision on the Application of the General Anti-Avoidance Rule - Tan How Teck and Jimmy Oei
- The Indian Version of Permanent Establishment: Business Connection - Amar Mehta
- Transfer pricing - Indonesia - Location Savings in Indonesia - Jonathon McCarthy and Adrian Hanif
- Developments - Reports on the following: Australia, China (People's Rep.), Fiji/India, French Polynesia, Hong Kong, Hong Kong/Korea (Rep.), India, Indonesia, Japan, Kazakhstan, Korea (Rep.), Malaysia, Nepal, Singapore, Uzbekistan, Vanuatu and Vietnam

*British Tax Review* Number 4 2014

- VAT online filing: new exemption introduced - Robin Williamson
- Finance Act 2014 Notes
- Intentions, Banks, Politics and the Law: The UK Code of Practice on Taxation for Banks - Richard Collier

When, if ever, can an Activity Motivated by Tax Constitute a Trade? Jonathan Peacock

*Bulletin for International Taxation* Number 10 - 2014

Tax Treaty Monitor – OECD - An Introduction to the 2014 Update to the OECD Model -

Brian J. Arnold

OECD - The Changes Introduced by the 2014 Update to the OECD Model - Edward Barret

China's CFC Regime: Existing Rules and Improvement Suggestions - Na Li

Enterprise Residence for Chinese Income Tax Purposes: Not What It Might Be Expected To Be? **Nolan Sharkey**

International - VAT on B2C Supplies by Non-Resident Sellers - **Rebecca Millar**, Piet Battiau, Danny Cisterna, Odile Courjon, Thomas Ecker, Eduardo O. Meloni and Pernilla Rendahl

European Union/OECD - Country-by-Country Reporting: The Primary Concerns Raised by a Dynamic Approach - María Amparo Grau Ruiz

International/Australia/Italy/Netherlands/United States - The Concept of Cooperative Compliance - Eelco van der Enden and Katarzyna Bronzewska

International - Cross-Border Outsourcing - Issues, Strategies and Solutions - Hans Mies

Chodikoff, David *Transfer pricing & tax avoidance*, London, European Lawyer, 2014

**Holmes, Kevin** *International tax policy and double tax treaties*, 2<sup>nd</sup> ed, Amsterdam, International Bureau of Fiscal Documentation, 2014

*International Transfer Pricing Journal* Number 5 - 2014

Australia - Australian Taxation Office Issues Significant Guidance on New Transfer Pricing Rules - Michael Butler and Lucille White

International - The IRS Transfer Pricing Roadmap: Overview and Comparison with HMRC's Approach to Transfer Pricing Disputes - Matthew Herrington and Cym Lowell

International - Intangibles in a Transfer Pricing Context: Where Does the Road Lead? Martin Lagarden

International - Transfer Pricing Comparability Adjustments: The Pursuit of "Exact" Comparables - Emily Muyaa

Comparative survey - Substance in International Taxation - The outline has been prepared in cooperation with Jérôme Monsenego (Associate Professor of tax law, Uppsala University).

Belgium - Isabel Verlinden, Karl Abelshausen and Tamara Geboers

Canada - J. Scott Wilkie

United Kingdom - Jonathan Hawkes

Recent developments - Brazil - Ruling on Adequacy of Audit Reports to Substantiate Transfer Pricing Calculations - Elen Peixoto Orsini and Daniel Gustavo Peixoto Orsini Marcondes

Guatemala - Transfer Pricing Changes under Recent Tax Reform - Michelle Janette Martínez Arellano

India - Advance Pricing Agreements: The Experience So Far - Vatika Bhatnagar

India - Will Budget Proposal To Modify the Term "International Transaction" Increase the Compliance for Indian Companies? Shuchi Ray and Amit Dattani

Sweden - Kaffeknappen: Court Case on Intra-Group Sale of Trademark - Olov Persson and Tobias Alm

*International VAT Monitor* Number 5 - 2014

Column - Stopping the VAT Leaks in the European Union? Han Kogels

Bitcoin and EU VAT - Redmar Wolf

Tackling VAT Fraud - **Michael Walpole**

Identification of Customers of E-Services under EU VAT - Martijn Veltrop

The Myth of the Neutrality of VAT - Lubka Tzenova

The European Court of Justice – Recently Decided and Pending Cases - The Editors

Reports from: Argentina, Austria, Bahamas, Bangladesh, Belgium, Bosnia and Herzegovina, Bulgaria, Canada, Costa Rica, Czech Republic, Dominica, Ecuador, European Union, France, French Polynesia, Germany, Ghana, Greece, India, Ireland, Israel, Italy, Japan, Jersey, Kenya, Macedonia (FYR), Maldives, Moldova, Montenegro, Netherlands, Pakistan, Peru, Portugal, Romania, Russia, Slovak Republic, South Africa, Spain, Uganda, Ukraine, United Kingdom, United States and Uruguay.

VAT case notes - Case notes from: Canada, Germany, Netherlands, Pakistan, Russia, United Kingdom and United States.

OECD releases first BEPS recommendations to G20 for international approach to combat tax avoidance by multinationals, 16 September 2014 webcast of press conference, 40:25  
<<http://www.oecd.org/tax/oecd-releases-first-beps-recommendations-to-g20-for-international-approach-to-combat-tax-avoidance-by-multinationals.htm>> Remarks by Angel Gurría, OECD Secretary-General, delivered at the Launch of the Base Erosion and Profit Shifting 2014 Deliverables, Paris, 16 September 2014 <<http://www.oecd.org/about/secretary-general/launchofthebeps2014deliverables.htm>>

Lang, Michael & Lejeune, Ine (eds) *Improving VAT-GST: designing a simple and fraud-proof tax system*, Amsterdam, International Bureau of Fiscal Documentation, 2014

Chapter 1: Argentina - Ricardo Tavieres and Rodolfo Feito

Chapter 2: Australia - **Rebecca Millar** and Lorenna Moon

Chapter 3: Brazil - Celso Grazioli and Elidie Bifano

Chapter 4: Chile - Sandra Benedetto

Chapter 5: China - Wei Cui and Alan Wu

Chapter 6: India - Ramarathnapuram Muralidharan and Monika Arora

Chapter 7: Japan - Yumi Nishiyama and Kotaku Kimu

Chapter 8: Mexico - César Augusto Domínguez Crespo

Chapter 9: New Zealand - **David White** and Eugen Trombitas

Chapter 10: Norway - Espen Qvist

Chapter 11: The Russian Federation - Irina Popova

Chapter 12: Singapore - Soo How Koh

Chapter 13: South Africa - Jennifer Roeleveld

Chapter 14: Switzerland - Claude Grosjean and Niklaus Honauer

Chapter 15: Ukraine - Viktoria Tymoshenko

Chapter 16: VAT Neutrality from an EU Perspective - Ine Lejeune and Jeanine Daou

Chapter 17: VAT Groups - Mandy Gabriël and Herman van Kesteren

Chapter 18: Head Office – Branch Transactions - Eleonor Kristoffersson

Chapter 19: Financial Services - Ad van Doesum and Gert-Jan van Norden

Chapter 20: Anti-Avoidance Rules - Pasquale Pistone

Chapter 21: Advance Rulings - Madeleine M.W.D. Merckx

Chapter 22: VAT Gap from an EU Perspective - Ine Lejeune and Jeanine Daou

Chapter 23: Compliance Costs and Costs of Collection - Ine Lejeune, Wim De Clercq and Mathieu Van De Putte

Chapter 24: Conclusions: Designing a Simple and Fraud-Proof VAT System - Ine Lejeune and Jeanine Daou

Reimer, Ekkehart & Rust, Alexander *Klaus Vogel on Double taxation conventions*, 4<sup>th</sup> rev ed, Alphen aan den Rijn, The Netherlands, Kluwer, 2014

Williams, Robert *Fundamentals of permanent establishments*, 2<sup>nd</sup> ed, Alphen aan den Rijn, The Netherlands, Kluwer, 2014

### 13 Quotable quotes

“A 2014 overview of the empirical literature by one of the major scholars of global tax avoidance, Dhammika Dharmapala, concludes "in the more recent empirical literature, which uses new and richer sources of data, the estimated magnitude of (base erosion and profit shifting) is typically much smaller than that found in earlier studies".

There is even, as Dharmapala points out, some evidence to suggest profit shifting has been declining in the last decade, not increasing.

We're now talking about multinational corporations shifting somewhere between 2 per cent and 4 per cent of their profits to tax havens.

Two to 4 per cent is not nothing, of course.

But these lower numbers help resolve the big profit shifting puzzle. If the corporate tax base is being eroded, then why is revenue from corporate tax going up?

Between 1965 and 2007 corporate income tax revenue increased from 2.2 per cent of GDP to 3.8 per cent of GDP in OECD countries. (Revenue fell somewhat during the Global Financial Crisis but is on the rebound.) This despite the fact that corporate tax rates have been lowered over the last 40 years.

Even the OECD, in its 2013 paper *Addressing Base Erosion and Profit Shifting*, thinks the stability of corporate tax revenue is a bit odd (see here, page 16).

Perhaps the answer is simple: profit shifting isn't as big a deal as newspapers and treasurers think.

At least, if nothing else, those facts ought to engender some scepticism about whether there really is a profit shifting crisis. Let alone one that requires urgent, internationally coordinated action.”

Source: Berg, Chris ‘The unspoken benefits of tax avoidance’, ABC TV *The Drum* 23 September 2014 <<http://www.abc.net.au/news/2014-09-23/berg-the-unspoken-benefits-of-tax-avoidance/5762176>>

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“Australia’s top companies have been unswayed by a global crackdown on corporate tax avoidance, with almost 60 per cent of the top 200 listed companies holding subsidiaries in tax havens or low-tax jurisdictions.

Data also shows some companies that promised to get out of tax havens have actually added to their offshore subsidiaries.”

Source: Wilkins, Georgia & Aston, Heath ‘Tax havens exploited despite global crackdown’, *Sydney Morning Herald* 29 September 2014 pp 4-5

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“The broader challenge here is that the business of the big four accounting firms – Deloitte, Ernst & Young, KPMG and PwC – is assisting large corporations on how best to dodge tax; a

lucrative practice. Accountants and lawyers from these firms are routinely on secondment with regulators – the Tax Office and the Australian Securities and Investments Commission.

Regulators are to a great extent therefore compromised by those who owe a living to the most aggressive tax avoiders. Adding to this system bias are recent reports from former top ATO people that the Tax Office now prefers to pursue negotiations rather than litigation. Few would argue that it has been weak when it comes to enforcing Part IV of the Tax Act, which requires that the "dominant purpose" of a transaction should be commercial rather than tax-driven.

The point being that the government, Treasury and the ATO should man up, stop being diddled by sham structures and drag a few offenders off to the Federal Court rather than chatting with them.

Same deal for ASIC. Were the corporate regulator to insist from tomorrow that all large companies henceforth issue general purpose financial statements (and disclose the purpose of all subsidiaries in all jurisdictions and all related-party transactions) – no ifs or buts – the incidence of tax avoidance would decline dramatically.

The courage and the political will are not there yet. Public concern is on the rise, though. The result of concerted action is evident in the case of Macquarie, whose tricky tax structures once had it paying less than 10 per cent (the corporate tax rate is 30 per cent). Recently it has been paying 40 per cent, bringing in extra tax revenue of hundreds of millions of dollars – all thanks to the ATO manning up and having a crack.”

Source: West, Michael ‘ATO needs to 'man up' on tax dodges’, *Sydney Morning Herald* 29 September 2014 pp 19, 26 <<http://www.smh.com.au/business/ato-needs-to-man-up-on-tax-dodges-20140928-10n7f7.html>>

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“The Prime Minister has given a "no new taxes" promise to pay for the military engagement because - once more for those at the back - "This is a Government which believes in lower taxes, not higher taxes." For its part the Opposition has promised to back the Government, as long as voters aren't slugged with a new tax to pay for it.

Apparently it's easier politically to send Australian personnel into a war zone than to talk frankly to voters about the possibility of raising taxes to pay for the costs of running the country.

This week's Essential Report shows that voters indeed do not have a great appetite for paying more tax. But they are also cynical about measures to deal with a budget "emergency" that hit those at the bottom while implying that big business contributes enough just by virtue of its own success.

Despite having tax rates lower than the OECD average, many Australians think they pay too much tax.”

Source: Lewis, Peter & Woods, Jackie ‘Don't mention the tax’, *ABC The Drum* website <<http://www.abc.net.au/news/2014-10-08/lewis-woods-the-unmentionable-cost-of-war/5797488>>

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“No wonder Coke and Pepsi are spending millions of dollars to fight proposed taxes on sugary drinks in California. PepsiCo has reported a higher quarterly profit as global sales rise, but a weak spot is Mexico. The company says snacks sales volume have declined three per cent, hurt by a new tax on junk foods.

Recent declines suffered by Pepsi and Coke in Mexico underscore why the beverage industry is fighting tax proposals on sugary drinks in San Francisco and nearby Berkeley.

PepsiCo - which makes Frito-Lay chips, Gatorade and Tropicana - reported similar declines in its snacks business for the first half of 2014, starting when the tax went into effect.

Coca-Cola, which reports its third quarter results on October 21, has also reported beverage volume declines in Mexico for the first half of 2014, citing a similar tax on drinks. Mexico has the world's highest per capita consumption of Coca-Cola drinks.”

Source: ‘Mexico's junk food taxes hit Pepsi, Coke’, News.com website 10 October 2014 <<http://www.news.com.au/finance/business/mexicos-junk-food-taxes-hit-pepsi-coke/story-e6frfkur-1227086254795>>

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“Tax reform should be about optimising the tax mix within a given fiscal envelope, not increasing that envelope.

...

Finally, we should aim for simplicity. Ten taxes raise 90 per cent of Australia’s tax revenue; around 115 raise the rest. Earlier this year, Treasury identified 355 different tax expenditures – that is, “special treatments” which deviate from the normal principles of the tax system. Our taxation legislation comprises thousands upon thousands of pages. Little wonder that over 70 per cent of personal income tax returns are filed by tax professionals!”

Source: O’Dwyer, Kelly ‘Simplifying tax system is complex’, *Australian Financial Review* 13 October 2014 p46 and Kelly O’Dwyer’s website <<http://www.kellyodwyer.com.au/simplifying-tax-system-is-complex>>

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“I share Lord Neuberger’s concerns about the length of judgments, something which has increased almost inexorably over the past two decades. He is certainly correct about one of the reasons, namely that “in recent years, there has been ... a sustained and justified outcry at the inexorable volume, the tedious length, and the inept drafting of many of the Acts of Parliament that have found their way onto the statute book”. Few areas of law have been immune but the tax system must be a contender for the worst example.”

Source: Wilson, James ‘Lord Neuberger MR on Open Justice’, *Halsbury’s Law Exchange* 21 March 2011, <<http://www.halsburyslawexchange.co.uk/lord-neuberger-mr-on-open-justice>>

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“The Australian Tax Office has sent a stern warning to idiots lodging fake expenses, after one taxpayer falsely claimed to have racked up \$55,000 on charges including hairdressing and clothing.

The ATO’s assistant commissioner Karen Anstis said taxpayers submitting unjustified claims would be caught out.

“One taxpayer claimed nearly \$55,000 in phone and internet, home office, hairdressing and clothing expenses without providing sufficient information to support their claims,” she said.

The taxpayer had the claim rejected in full and was forced to pay additional tax, penalties and interest charges of more than \$30,000.”

Source: ‘Australian Taxation Office warns taxpayers not to submit fake expense claims or risk facing fines’, News.com.au, 17 October 2014  
<<http://www.news.com.au/finance/money/australian-taxation-office-warns-taxpayers-not-to-submit-fake-expense-claims-or-risk-facing-fines/story-e6frfmci-1227092906776>>

## **ATTA News November 2014**

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

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ATTA website <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2015</b>	<b>2</b>
<b>3 Notice of Meeting: Annual General Meeting</b>	<b>3</b>
<b>4 CCH ATTA Doctoral Series 2014</b>	<b>3</b>
<b>5 Arrivals, departures and honours</b>	<b>4</b>
<b>6 New Zealand developments</b>	<b>5</b>
<b>7 Australian and New Zealand tax and related doctoral theses</b>	<b>5</b>
<b>8 IBFD Frans Vanistendael Award for International Tax Law</b>	<b>6</b>
<b>9 Master of Laws in international tax law scholarship</b>	<b>6</b>
<b>10 Call for papers</b>	<b>7</b>
<b>11 Tax, accounting, economics and law related meetings</b>	<b>8</b>
<b>12 ATTA members in the media</b>	<b>11</b>
<b>13 Recent publications</b>	<b>12</b>
<b>14 Quotable quotes</b>	<b>19</b>

### **1 Presidential column**

As we are reaching the end of the academic year I know that we are all busy finalising marking. There are, however, several important issues in this newsletter that I would like to draw to your attention.

Firstly, please read and consider the proposed changes to the constitution. Over the last two years we have been reviewing our constitution with the aim of ensuring that it reflects the way the organisation has evolved in the last 25 years. At the AGM last year we agreed that we did not think we need to incorporate, but there were some anomalies that need to be addressed. Brett Freudenberg and Brett Bondfield were asked to make recommendations and these are published in this newsletter for consideration at the AGM in January. Please take the time to consider the issues so that we can have an informed discussion and vote at the AGM. Secondly, please consider whether you are interested in serving on the ATTA committee next year. Adrian Sawyer has been nominated as President-elect as required by the current constitution, but we will be seeking nominations for the roles of vice president and Secretary/Treasurer. Colin Fong has indicated that he will not be seeking re-election, although he will continue as newsletter editor. The December newsletter will include formal notices for the AGM.

Finally, preparations for the ATTA annual conference at University of Adelaide are well underway. The program looks exciting and the plenary speakers have been confirmed. There is still time to book if you have not yet made arrangements to attend. If you are presenting a paper – please note the timeline for submission of papers.

Universities don't wind down over summer the way they used to, so many of us will continue to have summer school teaching commitments over the next three months, with only a short break over the Christmas/New Year period. I hope that you are able to take some time out to refresh and rejuvenate over the next few months. I look forward to seeing you in Adelaide in January.

Helen Hodgson



## **2 ATTA Conference 2015**

Next year's 27th annual ATTA conference on 19 to 21 January 2015 is coming together well with over 60 abstracts lodged.

**Full Papers due 13 December 2014:** Authors should have already received notification of whether their paper has been accepted for presentation at the conference. Full papers are due by 13 December 2014 to be eligible for judging for a prize. Full papers should be emailed to John Tretola email [john.tretola@adelaide.edu.au](mailto:john.tretola@adelaide.edu.au)

**Registration:** The registration fee is now \$560 inc GST which includes all 3 days of the conference, the conference welcome reception event, the conference dinner and a farewell social event. For Full Time PhD students there is a special registration fee of \$350 which does not include the welcome reception event and conference dinner. To register go to: <http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference> and click on the Conference Registration link.

**PhD Scholarships:** Successful PhD scholarship students have now been notified – congratulations to the successful applicants.

**Location:** The conference will be held at The University of Adelaide's North Terrace campus in the heart of the city. The keynote plenary sessions will be held in The Braggs lecture theatre and other (parallel) sessions in the Ingkarni Wardli building.

**Keynote Plenary Speakers:** The confirmed keynote speakers are:

Tuesday 20 January – Justice Richard Edmonds of the Federal Court in Sydney, Second Commissioner Andrew Mills of the Australian Taxation Office, and Robert Jeremenko the Senior Tax Counsel of The Tax Institute.

Wednesday 21 January – Justice Anthony Besanko of the Federal Court in Adelaide, Scott Bryant Partner and Head of Legal and Tax, PricewaterhouseCoopers Adelaide (and the firm's immediate past Managing Partner), and Professor Gordon Cooper, Adjunct Professor at the School of Taxation & Business Law at the University of NSW who will deliver the Patron's Address.

In addition, Alice McCleary, Independent Professional Company Director and a past National President of the Tax Institute will deliver a dinner speech at the conference dinner.

**Conference Dinner:** The conference dinner will be held at the newly developed Adelaide Oval Stadium which will provide picturesque views of the "hallowed turf" of Adelaide Oval and the city.

**Accommodation:** A discounted room rate has been arranged with the Crowne Plaza Adelaide Hotel from \$205 per night. The Crowne Plaza Adelaide Hotel is very close to the University of Adelaide's North Terrace campus and the conference venue. Bookings can be made by going to: <http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference> and clicking on the Crowne Plaza Hotel information link, or by contacting the hotel directly and mentioning that you are with the Australasian Tax Teachers' Association conference to get the discounted rate.

There are also other hotel options located nearby within the Adelaide CBD such as the Ibis Hotel, the Majestic Roof Garden Hotel, the Mantra on Frome or the Mantra Hindmarsh Square.

**Conference Program:** A draft of the conference program will be available shortly on the conference website. Generally the program is: Monday 19 January – PhD and Tax Teaching sessions followed by the welcome reception event; Tuesday 20 January – Keynote Plenary Presentations followed by Parallel Sessions and then the Conference Dinner; Wednesday 21 January – Keynote Plenary Presentations, including the Parson’s Address, followed by Parallel Sessions and the ATTA AGM (including prizes) and then a farewell social event.

If you have any questions about the conference please contact Domenic Carbone email [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au) or visit the conference website at: <http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference>

### **3 Notice of Meeting: Annual General Meeting**

Special business will be voted upon at the Annual General Meeting of Members of Australasian Tax Teachers Association (ATTA) to be held on Wednesday 21 January 2015 at 1:45pm at The University of Adelaide, North Terrace, Adelaide, South Australia, 5005.

**Special business - Amend the constitution of ATTA:** to consider and, if thought fit, to pass the following resolution as a special business:  
‘That the amendments to the ATTA Constitution tabled at the Annual General Meeting be passed to amend the constitution of ATTA.’

Attached are the proposed amendments to the ATTA Constitution for consideration. Also attached is the current ATTA Constitution.

It is possible for members of ATTA vote at the AGM via proxy pursuant to sub-clause 14(4) of the ATTA Constitution. For such a proxy to be valid it must be (a) signed by the member granting it; (b) name the member of the Association authorised to use it and specify the meeting at which it may be exercised; and (c) be registered with the Secretary at least 24 hours before the time notified for the meeting. See pro-forma Proxy Form attached.

### **4 CCH ATTA Doctoral Series 2014**

We are pleased to announce that CCH and ATTA have once again agreed to sponsor the publication of a book based upon a thesis in the CCH ATTA Doctoral Series. Expressions of interest are therefore called for doctoral submissions to be considered for the fifth publication in the Series. (Earlier publications in the Series were by Lisa Marriott, Brett Freudenberg, John Bevacqua and Fiona Martin). 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, Kerrie Sadiq and Dale Pinto and Scott Abrahams, a senior representative of CCH.

The DSEB would also like to take this opportunity to acknowledge the significant contributions of Professor Rick Krever who was a foundation board member. Unfortunately, due to other commitments, Rick is stepping down from the Board this year. To replace Rick, we welcome on board Professor Kerrie Sadiq who is well-known to the ATTA community. Also, we welcome Scott Abrahams from CCH.

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 2014, the cut-off date is 30 November 2014. The successful applicant will be announced at ATTA in January 2015.
  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 PhD or SJD theses which have been through the examination process.
  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 2014 cut-off date of 30 November 2014 to Professor Dale Pinto (dale.pinto@cbs.curtin.edu.au). The submission should include:
- a) a copy of the thesis
  - b) a brief statement on the status of the award (whether awarded or approved)
  - c) details of the supervisors of the degree and
  - d) copies of the examiners' formal reports on the thesis.

The Doctoral Series Editorial Board

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

Congratulations to **Lin Mei Tan** as she has been promoted to Associate professor at Massey University.

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Congratulations to **Suhaila Abdul Hamid** on the completion of her doctorate on the topic of *Tax compliance behaviour of tax agents: A comparative study of Malaysia and New Zealand*. This was completed at the University of Canterbury, Department of Accounting & Information Systems, with Prof Adrian Sawyer & Associate Prof Andrew Maples as her supervisors. She will graduate in December 2014.

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Dr **Rachel Tooma**, formerly with the Australian Taxation Studies Program (Atax), University of New South Wales, is now a Lecturer, since 2013 with the Australian Catholic University, Faculty of Law and Business, North Sydney campus.

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**Wendy Heatley** is undertaking a PhD in Public Policy at the Tax and Transfer Policy Institute. Wendy is a lawyer with a Master of Business Administration who has spent most of her career in leadership roles in the Australian Public Service and Tasmanian State Service. She was formerly a Member of the Social Security Appeals Tribunal. Wendy is employed as a Director at the Australian Taxation Office. As the recipient of the 2014 ATO Commissioners'

Scholarship, Wendy is currently working full-time on her research which is building on the findings of the Henry Review and exploring integration of the tax, superannuation, social security and child support systems. She was previously the national recipient of a Fulbright Professional Award and undertook research in the United States.

## **6 New Zealand developments**

Inland Revenue has recently released QB 14/11, which contains answers to three scenarios relating to section BG 1 of the Income Tax Act 2007, on tax avoidance. The situations explained are:

- Interest deductions, where shareholder loans are replaced. This situation concerns a company owned by a family trust, where the trust has loaned funds to the company; the company has borrowed money to repay the loan to the trust; and the trust has used the repaid funds to purchase a holiday home for the trust's beneficiaries.
- Look through company elections. In this situation a company is owned by two trusts, one of which is expected to incur future losses. All reserves are distributed as dividends once the election takes place. The avoidance issue is whether the tax effect of the company's reserves being distributed to shareholders on top marginal tax rates, and not being taxed at any more than the company tax rate, is within parliamentary contemplation.
- Substituting debentures. This scenario relates to the substituting debenture rule in a situation where a joint venture company is partly owned by a NZ shareholder and partly owned by a foreign shareholder. The company is funded by equity and shareholder debt. The shareholder debt provides that in the event of insolvency, the company may convert the debt to shares with a net value equivalent to the face value of the loan.

The Commissioner's position is that in all scenarios, as described, section BG 1 would not apply. Further detail is available at:

<http://www.ird.govt.nz/resources/9/6/96063f56-afa8-4637-b578-66cf4d2f93b4/qb1411.pdf>

Other developments include:

- The announcement on 29th October that NZ will participate in mandatory automatic exchange of information from 2019, to align with the Australian timetable.

Lisa Marriott

## **7 Australian and New Zealand tax and related doctoral theses**

In the *ATTA News* for December 2002, March 2004, April 2005, June 2006, June 2007, July 2008, September 2009, December 2010, November 2011, December 2012 and December 2013, 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 2014. 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

## 8 IBFD Frans Vanistendael Award for International Tax Law

Call for applications: IBFD wishes to promote outstanding scientific research output on international tax law. For this purpose it has decided to introduce the IBFD Frans Vanistendael Award, named after its previous, esteemed Academic Chairman, Prof. Dr. Frans Vanistendael. With his academic production at the highest scientific standards, Professor Vanistendael has long distinguished himself as one of the most far-sighted scholars in the field of international tax law.

### I. Funding, focus and requirements

The proposed dotation is EUR 10,000 plus a flat financial reimbursement for travel and accommodation expenses incurred to attend the award ceremony.

Eligible publications are all articles and book chapters on international tax law (including EU tax law), in paper or digital format (with an ISBN or ISSN number), published in English between 1 January 2014 and 31 December 2014, which have provided an outstanding contribution to the development of international tax law. Applications may be submitted by anyone (therefore not just by the author) with a supporting statement of up to 100 words and an abstract of up to 100 words (prepared by the one submitting the application) until 31 January 2015 via email to <academic@ibfd.org?subject=IBFD%20Frans%20Vanistendael%20Award>. The subject line should include "IBFD Frans Vanistendael Award". There is no age limit for applicants.

### II. Application and selection process

The applications for the Frans Vanistendael Award will be evaluated by an international jury composed of Philip Baker, Tsilly Dagan, Rick Krever, Michael Lang, Pasquale Pistone (Chairman), Wolfgang Schön, Luis E. Schoueri, Stephen Shay, Maria Teresa Soler.

Members of the jury are not eligible for the award.

### III. Award information

The shortlisted publications will be announced on the IBFD Academic website on 1 April 2015. The jury will decide on the winner of the award by a 2/3 majority. The award will be conferred in September 2015 at the IBFD premises in Amsterdam, the Netherlands.

Submit your application mail to:  
<academic@ibfd.org?subject=Frans%20Vanistendael%20Award>  
<<http://www.ibfd.org/Academic/IBFD-Frans-Vanistendael-Award-International-Tax-Law>>

## 9 Master of Laws in international tax law scholarship

The Institute for Austrian and International Tax Law would like to inform you about a **Scholarship for a full time course within our LL.M. program in International Tax Law**: Erste Bank and Die Presse offer a full-time scholarship for the academic year 2015/2016 amounting to €13.900,-. Every graduate in the field of economics, social science and law, who has not yet reached 30 years of age by the time of application, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M. program in International Tax Law to the applicant who best fulfills the academic accomplishments. Additional skills will be taken into account, as well.

Please submit your application for the scholarship by **February 28, 2015 at the latest, to Ms. Mag. Ender**. Any recourse to courts of law is excluded. The application form is available to download at <http://www.international-tax-law.at> at „Scholarship“.

The deadline for applications for a regular place in the course is **April 15, 2015**.

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

## **10 Call for papers**

### **Fresh submissions are being welcomed by the peer-reviewed journal *Advances in Taxation***

*Advances in Taxation* publishes relevant, quality manuscripts from around the world on any aspect of federal, state, local, or international taxation including tax compliance, tax planning, tax policy issues, and current issues in tax.

The journal welcomes and encourages interdisciplinary research and a wide variety of research methods, including archival, experimental, survey, qualitative, case-based, legal and literature review approaches that are appropriate to the project.

Potential authors should note that manuscripts should be rigorous and of interest to a broad cross-section of scholars interested in taxation. The Editor will consider occasional publication of manuscripts related to tax education and good replications by doctoral students/faculty of earlier studies where there is an extension of the original paper e.g. through sample period, country of sample or other contribution. Manuscripts are peer reviewed by two external academic experts and comments are sent back to authors within two to three months.

John Hasseldine, Ph.D, FCCA  
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Editor, *Advances in Taxation*  
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[John.Hasseldine@unh.edu](mailto:John.Hasseldine@unh.edu)  
<https://paulcollege.unh.edu/faculty/hasseldine>  
<http://www.emeraldgrouppublishing.com/products/books/series.htm?id=1058-7497>

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**4th Annual International Conference on Law, Regulations and Public Policy (LRPP 2015)**, organised by Global Science and Technology Forum, Singapore, 8-9 June 2015  
[www.law-conference.org](http://www.law-conference.org); [secretariat@law-conference.org](mailto:secretariat@law-conference.org)

**Conference theme:** The laws of the land lay the foundations of peace and order, and to ensure people progress in all aspects of their lives – whether in business, education, travel, health or recreation. The role of public officials is to create, scrutinize, implement and uphold the laws in order to protect the rights of every individual, corporate entity or institution. Educators of law thus possess the task of not only shaping each and every generation of legal practitioners into knowledgeable and responsible agents, but also the study of issues which surround the practice of law and its implementation across jurisdictions.

### **Conference highlights**

Keynote Address: Professor Tony Carty, Sir Y K Pao Chair in Public Law, Faculty of Law  
The University of Hong Kong

The Conference Proceedings Print ISSN: 2251-3809, E-periodical: 2251-3817 will be indexed  
by Ulrichsweb, EBSCO, CrossRef, ProQuest, CAS and will be submitted to Scopus,  
ScienceDirect and Cabell's Directories amongst others, where applicable.

Journal: All authors who present their papers at the conference will be invited to submit an  
extended version of their research paper for the GSTF Journal of Law and Social Sciences  
(JLSS) (Print ISSN: 2251-2853, E-periodical: 2251-2861). All submitted papers will go  
through blind review process for acceptance. All accepted papers (after the review process)  
will be included in the JLSS on a complimentary basis. GSTF JLSS is hosted and published  
on Springer's Open Access publishing platform - Global Science Journals (GSJ). In addition,  
it will be indexed by EBSCO, CrossRef, ProQuest, Cabell's Directories and will be submitted  
to Google Scholar, IndexCopernicus, Scopus, amongst others.

Best Paper Awards and Best Student Paper Awards will be conferred at the conference (in  
order to qualify for the award, the paper must be presented at the conference).

LRPP 2015 will also constitute a Special Panel Session.

Panel Proposals are invited for submission to the LRPP 2015. A minimum of three papers  
centering on a specific topic will be accepted for submission under Panel Category.

Important dates

Full Paper Submission Deadline: **12th December 2014**

Final Paper (Camera-Ready) Submission Deadline: 13th February 2015

Early Bird Registration Deadline: 6th April 2015

Late Registration Deadline: 8th May 2015

Conference Dates: 8th - 9th June 2015

General chair: Prof. the Hon. Dr. Stephen Martin, Member, Board of Governors, Global  
Science & Technology Forum (GSTF), Former Speaker Parliament of Australia, Former  
Deputy Vice Chancellor (Strategy and Planning), Curtin University of Technology, Former  
Pro Vice Chancellor International, Victoria University

Program chair: Dr. K.C. Sunny; Dean, Professor and Head; Department of Law; University of  
Kerala, India

Editor-in-chief: Professor Tony Carty, Sir Y K Pao Chair of Public Law, Faculty of Law, The  
University of Hong Kong

Program committee

Dr. Tom Mortimer, Head, Anglia Law School, Director, International Law Unit, Anglia  
Ruskin University, UK

Prof. Paula Baron, Head of School, Chair of the Common Law, La Trobe University,  
Australia

Dr. Willem de Lint, Professor, School of Law, Flinders University, Australia

Dr. Jianfu Chen, Professor, Faculty of Law and Management, La Trobe University, Australia

Dr. Christoph Antons, Professor, School of Law, Deakin University, Australia

Prof. Denise Meyerson, Macquarie Law School, Macquarie University, Sydney, Australia

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

### **Local**

**School of Taxation and Business Law, Australian School of Business, The University of  
New South Wales Research Seminar** to be delivered by A/Professor Andrew Smith, Victoria  
Business School, Victoria University of Wellington, NZ "The Trans-Tasman Travel  
Arrangement: Is It Fiscally Sustainable?"

Date: Thursday 4 December 2014; Time: 12pm -1.00pm  
Venue: Room 2093 Quad Building (Level 2, South Wing), UNSW  
RSVP: By Monday 1 December to a.hargovan@unsw.edu.au Format: BYO lunch  
Andrew is currently a Senior Visiting Fellow at the School of Taxation and Business Law, UNSW. He is an Associate Professor in the Victoria Business School, Victoria University of Wellington, New Zealand. Andrew teaches almost exclusively income tax in the undergraduate and MPA programs and his research relates primarily to international tax and fiscal issues including social security agreements.

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)  
< <http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference>>

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.  
Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

### **Institute for Austrian and International Tax Law 2014/15 events:**

December 1/2, 2014 – “Court of Justice of the European Union: Recent VAT Case Law”  
December 4, 2014 – Panel discussion with tax partners of accounting firms (in German)  
December 15, 2014 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (in English): Eelco van den Enden/Ege Berber/Christoph Schreuer  
December 15, 2014 – Fire Side Chats: Eric Zolt  
January 12-17, 2015 – Seminar: “The Practice of Double Tax Treaties in Case Studies”  
January 19, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (German/English): Bertil Wiman/Björn Bodenwaldt  
January 19/20, 2015 –Conference: „Arbitration and taxation“  
January 21, 2015 – Symposium zum Unternehmenssteuerrecht (in German)  
January 26, 2015 – KPMG-WU-Workshop: “Abzugsverbote“ (in German)  
January 29, 2015 – Semesterclosing  
February 13-17, 2015 – European Doctorate Seminar  
March 12, 2015 – Semesteropening



March 16, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (in English): Peter Essers/Carlo Romano  
 April 13, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (in English): Christopher Orchard/Andrew Dawson  
 April 20, 2015 – Wolfgang Gassner-Gedächtnisvorlesung (in German): Prof. Joachim Englisch  
 May 18, 2015 – Panel discussion with tax lawyers (in German)  
 June 1, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (German/English): Aline Kapp/Claudine Devillet  
 June 11-13, 2015 – Conference: “Tax Treaty Case Law Around the Globe”  
 June 19, 2015 – 22nd Symposium on International Tax Law: “BEPS and Tax Treaties”  
 June 25, 2015 – Semesterclosing  
 July 30/1, 2015 – Second EU-China Tax Summit  
 July 2-4, 2015 – Conference: “The Impact of Bilateral Investment Treaties on Taxation” (Rust, Burgenland)  
 July 13-17, 2015 – CEE Vienna International Tax Law Summer School  
 The topics of the seminar sessions and other events can always be found at [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). Please feel cordially invited to visit our website again regularly. 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.

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>  
 IBFD International Tax Courses - A selection of related courses in 2015  
 Transfer Pricing Workshop 23 - 24 March 2015, Singapore  
 Treaty Aspects of International Tax Planning 26 - 28 November, Sao Paulo  
 International Corporate Tax Planning Aspects 20 - 22 April 2015, Singapore  
 VAT Considerations in M&A Transactions 28 - 29 May 2015, Amsterdam

**International Conference of Chinese Tax and Policy**, Xiamen University, Xiamen, China on December 13-14, 2014. The conference is jointly organised by The University of Sydney Business School, the Journal of Chinese Tax and Policy, the Department of Public Finance of Xiamen University and the Taxation Law and Policy Research Group of Monash University. The general theme of the conference is Tax Policy and Tax Law for China in a Time of Change. The focus in 2014 is: A Review of China's VAT Reform. All papers will be subject to an international blind peer-review process. All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*.  
 <<http://sydney.edu.au/business/research/journals/jctp/conference>>

**Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)**, 21-22 May 2015, IBFD Head Office, Amsterdam, The Netherlands. In 2015, IBFD will organize the 13th edition of the meeting for doctoral researchers and the 4th edition of its postdoctoral (early career scholars) meeting. The purpose of these meetings is to provide the researchers with an opportunity to discuss their current research projects with leading academics and a select circle of colleagues. Participants benefit from tailored coaching provided by our panel of international tax professors, as well as from the feedback provided by peers from various parts of the world. Our aim is to provide researchers with a forum to further their research in the field of taxation.  
 <[http://www.ibfd.org/IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0?utm\\_source=Asia-](http://www.ibfd.org/IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0?utm_source=Asia-)

Pacific%20newsletter%20September&utm\_medium=email&utm\_campaign=AP30-09-2014&utm\_content=IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0>

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)  
Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"  
2016 **Madrid, Spain**  
2017 **Rio de Janeiro, Brazil**  
2018 **Seoul, Korea, Rep of**  
2019 **London, United Kingdom**

**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>  
Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>  
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/lawcouncil/index.php/conferences>  
Practising Law Institute <http://www.pli.edu/>  
New York County Lawyers Association <http://www.nycla.org>  
American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)  
New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
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 ATTA members in the media**

### **Anamourlis, Tony**

West, Michael 'Tax agreement in tatters – the havens are safe', *Sydney Morning Herald Business Day* 8-9 November 2014 p 2 also published as "Cayman Islands court leaves tax

agreement in tatters” The Sydney Morning Herald, November 8, 2014  
<<http://www.smh.com.au/business/comment-and-analysis/cayman-islands-court-leaves-tax-agreement-in-tatters-20141107-11ipbh.html#ixzz3JrlkrOOF>>  
Nassim Khadem, “Death of the tax haven?”, Australian Financial Review, 27 October 2014,  
[http://www.afrsmartinvestor.com.au/p/market-intelligence/death\\_of\\_the\\_tax\\_haven\\_wWMEeCb6VG6aop3Mxto0WM](http://www.afrsmartinvestor.com.au/p/market-intelligence/death_of_the_tax_haven_wWMEeCb6VG6aop3Mxto0WM)  
David Wilson, “Should you stash cash in the Caymans?” WA Today, Money, November 13, 2014, <http://www.watoday.com.au/money/investing/should-you-stash-cash-in-the-caymans-20141113-11ll4e.html>  
<http://www.cayman27.com.ky/2013/10/29/questions-over-tax-information-exchange-agreement>

### **Cooper, Graeme**

Allard, Tom ‘G20 leaders set to take on the giants of tax avoidance’, *Sydney Morning Herald* 8-9 November 2014 p 33

### **Morabito, Vince**

Merritt, Chris ‘Not enough class actions: academic’ *The Australian Legal Affairs* 14 November 2014 p 28

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### **Passant, John**

Thompson, Angela ‘Students, staff rally at UOW over fee rise’, *Illawarra Mercury* 16 October 2014 <<http://www.illawarramercury.com.au/story/2630869/students-staff-rally-at-uow-over-fee-rise>>

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## **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**

Arginelli, P & **Dirkis, Michael** ‘Revisiting and reviewing "reservations", "observations" and "positions" to the OECD Model - selected provisions: OECD member countries’, in: Guglielmo Maisto (ed), *Departures from the OECD Model and Commentaries: Reservations, observations and positions in EU law and tax treaties*, - EC and International Tax Law Series Volume 11, Amsterdam, International Bureau of Fiscal Documentation, 2014, pp 135-183

Australian National Audit Office *Annual compliance arrangements with large corporate taxpayers*, 6 November 2014 <<http://www.anao.gov.au/Publications/Audit-Reports/2014-2015/Annual-Compliance-Arrangements-with-Large-Corporate-Taxpayers>>

(2014) 14 (3) *Australian GST Journal*

Editorial

Case note – Gina Lazanas and Robyn Thomas - AP Group case postscript: The Commissioner’s views on the decision

When is a renovation one too many so as to become an “enterprise” for GST purposes? – Jennifer Batrouney and Angela Lee

(2014) 43 (4) *Australian Tax Review*

Editorial: Elephants in the room?

Is the GST unconstitutional? Some s 55 problems revisited - Spadijer, Steven

Are returns received by householders from electricity generated by solar panels assessable income? **Passant, John; McLaren, John**; Silaen, Parulian

Australian Taxation Office *Targeting tax crime: Project DO IT* – October 2014

<[https://www.ato.gov.au/General/The-fight-against-tax-crime/In-detail/Targeting-Tax-Crime-magazine/2014/Targeting-tax-crime--Project-DO-IT---October-2014/?page=1#Opportunity\\_ending\\_\\_\\_make\\_the\\_right\\_choice\\_before\\_it\\_is\\_too\\_late\\_>](https://www.ato.gov.au/General/The-fight-against-tax-crime/In-detail/Targeting-Tax-Crime-magazine/2014/Targeting-tax-crime--Project-DO-IT---October-2014/?page=1#Opportunity_ending___make_the_right_choice_before_it_is_too_late_>)

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Brabazon, Mark ‘The Hatter’s watch: tax benefit in Part IVA’, Revised version of a paper presented by the author to the Ratcliffe Society, Sydney, 17 March 2014.

<[http://www.academia.edu/8200001/The\\_Hatter\\_s\\_Watch\\_Tax\\_Benefit\\_in\\_Part\\_IVA](http://www.academia.edu/8200001/The_Hatter_s_Watch_Tax_Benefit_in_Part_IVA)>  
Also published in (2014) 43 *Australian Tax Review* 150-161, 2014, Sydney Law School Research Paper No. 14/84.

Byrnes, Rebecca Claire ‘Filling the gaps: recognition of environmental protection as a charitable purpose’ (2014) 31 *Environmental and Planning Law Journal* 415-38

Committee for Economic Development of Australia *A Federation for the 21st Century*, Melbourne, October 2014

<<http://www.ceda.com.au/media/410791/ceda%20a%20federation%20for%20the%2021st%20century%20oct%202014.pdf>>

Context

The historical context of Australia’s Federation - John Cole

Economic perspectives on federalism - Bhajan Grewal

Federalism and diversity in Australia - Nicholas Aroney

Section 2: Critical interdependencies

The culture of Commonwealth and state relations - Jennifer Menzies

The legality of federal government expenditure - Anne Twomey

Regulatory setting within the Australian Federation - Tina Hunter

Performance comparison in Australian federalism - Alan Fenna

Section 3: Determining roles, responsibilities and functions

Criteria for assigning roles and responsibilities in the Federation - Kenneth Wiltshire

Virtual local government - Percy Allan

The need for strong metropolitan governance within the Federation - Lucy Hughes Turnbull

Providing public infrastructure in Australia - Bree O’Connell and Brad Vann

Roles and responsibilities in the Federation - Tanya Smith

Section 4: A reform agenda

Reforming the Federation - John Brumby

Governments, subsidiarity and saving the Federation - Terry Moran

Case study of reform in the Federation: Vocational Education and Training - Vince

FitzGerald and Peter Noonan

Entrenched disadvantage: Helping remote indigenous communities - Fred Chaney and Ian Marsh

**Dirkis, Michael & Burch, Micah** 'Australia', in: Guglielmo Maisto (ed), *Departures from the OECD Model and Commentaries: Reservations, observations and positions in EU law and tax treaties*, - EC and International Tax Law Series Volume 11, Amsterdam, International Bureau of Fiscal Documentation, 2014, pp 187-230

(2013) 8 (1) *Journal of the Australasian Tax Teachers Association*

Foreword

Multinational Business Restructuring: Are Tax Authorities Trying to Hold Back the Tide?

**Julie Harrison**, Christina Stringer, and Jasneet Singh

A History of the Australasian Tax Teachers Association - **Fiona Martin**

Using one-on-one Interviews in tax teaching - **John Minas, Sonia Shimeld** and **Simone Bingham**

Paul Keating, tax alchemist? A study proposing the interpretive tools of Pierre Bourdieu - **Diane Kraal**

The Australian Capital Territory has adopted measures to abolish stamp duty and impose a land tax on all real property: Will this approach be adopted by other States in Australia?

**John McLaren**

Neoliberalism in Australia and The Henry Tax Review - **John Passant**

Social Enterprise: Some Tax Policy Considerations - **Jonathan Barrett** and **John Veal**

Income tax and environmental provisions – green gold or lead weight? **Sally Joseph**

**Passant, John** 'Tax haven crackdown still to deliver missing billions' *The Conversation* 5 November 2014 <<https://theconversation.com/tax-haven-crackdown-still-to-deliver-missing-billions-33462>>

Dr John Hewson, Dr Michael Carnahan, Professor Patricia Apps and Professor **Miranda Stewart** discuss tax and transfer policy at the Asia and the Pacific Policy Society (APPS) Conference 2014 - Panel on Tax Reform, ANU channel, 7 April 2014 <<https://www.youtube.com/watch?v=y-md92xgMrM#t=74>>

Jordan, Chris; **Sadiq, Kerrie**; Denniss, Richard; Abbey, Paul & **Stewart, Miranda** *A resilient tax system for the future*, video, ANU Vision, Australian National University, 15 October 2014 <[http://apo.org.au/video/resilient-tax-system-future?utm\\_source=Australian+Policy+Online+Weekly+Briefing&utm\\_campaign=815b4016fe-Policy\\_Online\\_Briefing\\_21\\_October\\_2014&utm\\_medium=email&utm\\_term=0\\_1452ee3b6b-815b4016fe-84216041](http://apo.org.au/video/resilient-tax-system-future?utm_source=Australian+Policy+Online+Weekly+Briefing&utm_campaign=815b4016fe-Policy_Online_Briefing_21_October_2014&utm_medium=email&utm_term=0_1452ee3b6b-815b4016fe-84216041)>

Moran, Terry 'Rebalancing government in Australia to save our federation' *The Conversation* 27 October 2014 <<http://theconversation.com/rebalancing-government-in-australia-to-save-our-federation-33365>>

**Sadiq, Kerrie** 'International tax reform', CEDA video, 21 August 2014 <[www.youtube.com/watch?v=dCk4BkvFgZs](http://www.youtube.com/watch?v=dCk4BkvFgZs)>

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- Corporate residence: Has Esquire Nominees stood the test of time? – Cindy Chan
- BEPS: A fleeting buzz word or the new normal? – Robert Jeremenko
- Discretionary Trusts: A control(led) backflip – John Gaal
- Tax cases: Royalty withholding tax and the Canadian DTA - Michael Norbury
- Accounting for tax – Ordinary income and Div 7A? Arthur Athanasiou
- Small business CGT and deceased estates – Steven Toth
- Discretionary trust validity and default beneficiaries – Michael Hart
- A matter of trusts: Navigating family law settlements – Renuka Somers

- The income–capital distinction and how it applies to property development – **Michael Blissenden**
- Superannuation: ATO provides clarification on TRIS strategies - Daniel Butler
- Equity investment and infrastructure: Negative control - Jack Reid, Hayden Scott and Stuart Landsberg

(2014) 18 (2) *Tax Specialist*

- The wine equalisation tax: is it a good drop? - Glen Barton, **Annette Morgan** and **Dale Pinto**
- Defective pattern of distributions test guarantees revenue loss usage - **Dale Boccabella**
- The role and design of a transfer pricing risk assessment framework for tax administrators - Thu Ha Le Thi, **Colleen Mortimer** and **Dale Pinto**
- From local GST loophole to the worldwide BEPS problems - Maggie Mei-Ki Shiu

Recent papers published by The Tax Institute.

National Division

- Base erosion & profit shifting paper - Alf Capito
- Infrastructure support for resources companies – Structures and tax issues - Brett Greig
- Primer of important mining law concepts - Lorenzo Pacitti
- Taxation of non-resident investors on exit from Australia - Melanie Baker

New South Wales Division

- Small business CGT case study paper - Brian J Richards
- A trust primer: Beyond the usual issues paper - **Gordon S Cooper**
- The economics of tax reform – Are we taxed too little or too much - Greg Smith
- Future directions in transfer pricing arising under the BEPS recommendations - Lyndon James, Edin Mahir, Paul McNab and Annemarie Wilmore
- The future of hybrid financing in Australia - Craig Church and Joanne Lugg
- Issues arising from the resource capital fund ("RCF") case - Abdol Mostafavi and Charlotte Brierley
- Tax treaty developments - **Richard Vann**
- Dealing with a BEPS based tax review - Ermelinda Kovacs and Fiona Moore

West Australian Division

- Taxation of non-resident investors on exit from Australia paper - Melanie Baker
- Primer of important mining law concepts paper - Lorenzo Pacitti

Queensland Division

- Corporate reconstructions - Incorporating your trust - David Hall and Colin Ryan
- Small business CGT concessions - The technical & practical issues - Brian Richards
- Part IVA and private business advisers - John Ioannou
- Business succession planning - Tips tricks and traps - Colin Ryan
- Can a SMSF carry on business operations and, if so, should it? - Carl Valentine
- Reinventing the ATO - Private groups and ATO's positioning - Bruce Collins
- Payroll tax - The sleeping giant - Philip Magoffin and Scott Pease

Victorian Division

- GST - The more issues stay the same the more we need to change - Michael Evans
- ADR report card - Catherine Willis
- Transfer pricing... The new era - Keir Cornish and Sian Jackson-Findlay
- Decision analysis: A tool for handling tax matters – Tim Van Gelder

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- The Global Economy and Tax: Boning up on the OECD BEPS Project - Casey Plunket

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**Ting, Antony** ‘Luxembourg leaks: how harmful tax competition leads to profit shifting’, *The Conversation* 10 November 2014 <<http://theconversation.com/luxembourg-leaks-how-harmful-tax-competition-leads-to-profit-shifting-33940>>

## Overseas

*British Tax Review* Number 3 2014

Current Notes - Old wine in a new bottle: Ireland’s revised definition of corporate residence and the war on BEPS - **Antony Ting**

Case Notes

Samadian v HMRC: deductibility of travel expenses when working from home - Judith Freedman and Glen Loutzenhiser

Eclipse Film Partners (No.35) LLP v HMRC: trading following the film scheme cases—blurring the picture or the latest HD? Tim Crosley

Andrew Perrin v HMRC; Ardmore Construction Ltd v HMRC: the domestic or foreign source interest conundrum - Malcolm Gammie

Articles

Permanent Establishment: An Evolving Concept Under China’s Tax Treaties (1983–2013) - Dongmei Qiu

Not in Good Faith—A Critique of the Vienna Convention Rule of Interpretation Concerning its Application to Plurilingual (Tax) Treaties - Richard Xenophon Resch

Combating VAT Fraud: Lessons from Korea? **Richard Krever**

*British Tax Review* Number 4 2014

Current Notes - VAT online filing: new exemption introduced - Robin Williamson

Articles

Intentions, Banks, Politics and the Law: The UK Code of Practice on Taxation for Banks - Richard Collier

When, if ever, can an Activity Motivated by Tax Constitute a Trade? Jonathan Peacock

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Tax treaty monitor - International/OECD - Is the Mutual Agreement Procedure Past Its “Best-Before Date” and Does the Future of Tax Dispute Resolution Lie in Mediation and Arbitration? Poonam Khaira Sidhu

Kenya/Mauritius/Nigeria/South Africa - The Risk for Tax Treaty Override in Africa - A Comparative Legal Analysis - Albertus Marais

Australia - Permanent Establishments and Australian Domestic Laws - Anton Joseph

China (People’s Rep) - The Correctness of the Chinese Position of Enterprise Residence in Chinese Law: The Institutional and Treaty Implications - **Nolan Sharkey**

Singapore - Court of Appeal Decision on Tax Avoidance in International Financing Arrangements - Sundareswara Sharma

International/Australia/Netherlands/United Kingdom - Tax Control Framework – A Conceptual Approach: The Six Nuances of Good Tax Governance - Katarzyna Bronzewska and Eelco van der Enden

International - Toll and Contract Manufacturing Structures - Strategies and Challenges for Cross-Border Outsourcing Activities - Miguel Adolfo Rodríguez Cuadros

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Editorial - Global Automatic Exchange of Information for Financial Institutions - MJ Peters

Netherlands - Recent Developments in Hybrid Financial Instruments - Gabriël van Gelder and Boudewijn Niels

United States - Final Regulations Affirm and Supplement Rules on Mixed Straddles - Paul Carman

Spain - Tax Treatment of Preferred Shares and Other Qualifying Debt Instruments - Belén Centeno  
Australia - Securitization and Thin Capitalization - Anton Joseph  
India - Delhi High Court Ruling on Tax Treatment of Proceeds from the Sale of Compulsorily Convertible Debentures - P Raj Kumar Jhabakh

*European Taxation* Number 10 - 2014

The Impact of a Corporate Governance System on the Place of Effective Management Concept in Spain, France, the United Kingdom, the Netherlands, Germany and Italy – Part 2 - Frank P.G. Pötgens, Pieter van Os, Ingrid Mensing, Guillermo Canalejo Lasarte, David López Pombo, Matthias Scheifele, Gunther Wagner, Sara Luder, Edward Milliner, Pierre-Henri Durand, Anne Robert, Aliénor Dony, Andrea Silvestri and Lucia Lancellotti  
Austria/European Union/Germany - Exit Taxation in Third-Country Situations - Erik Pinetz and Erich Schaffer  
State Aid and Tax Lease Regimes in the Shipbuilding Industry: Lessons Learned from a Spanish Case - Marta Villar Ezcurra  
Andorra - From Tax Haven to a Competitive Tax System - Albert Pascual  
EU Update – Commission - Tamás Kulcsár; Council - Tamás Kulcsár; Court of Justice - Tamás Kulcsár  
Andorra - New Individual Income Tax Act - Jaume Torres Segura and Irene Gómez Alemany  
Highlights of the Proposal for a New Bilateral Tax Regulation between the Netherlands and Curaçao - Henny Verboom, Marnix Veldhuijzen, Frederik Bos and Martje Kiers  
European Union/France/Poland - Withholding Tax on Dividends Paid to Non-EU Investment Funds: Some Interesting Details - Julien Saiac and Clement Rozant  
Legal Research in International and EU Tax Law - Qunfang Jiang and Yifan Yuan  
The authors, in this note, report on the proceedings of the symposium on Legal Research in International and EU Tax Law held on 16 May 2014 and hosted by the International Tax Center of Leiden University.

*European Taxation* Number 11 - 2014

European Union - The Emergence and Enforcement of Green Taxes in the European Union – Part 1 - Pietro Mastellone  
Portugal - Arbitration as a Means of Resolving Tax Disputes - Francisco de Sousa da Câmara  
EU update - Court of Justice - Laura Ambagtsheer-Pakarinen  
Cyprus - Current Developments Regarding Tax Collection - Yiannis Tsangaris  
Germany - Federal Tax Court Holds Treaty Override Unconstitutional - Adrian Cloer and Tobias Hagemann  
Germany - Anti-Treaty Shopping Rules: Section 50d-3 of the Income Tax Act - Claus Jochimsen and Eric Schiffer  
Latvia - 2014 Corporate Tax Changes - Zigurds G. Kronbergs  
Malta - Maltese Tax Litigation Taken by Storm - Robert Attard

**Holmes, Kevin** *International tax policy and double tax treaties: an introduction to principles and application*, 2nd Revised Edition, Amsterdam, International Bureau of Fiscal Documentation, 2014. ISBN: 978-90-8722-257-4, 432 pp; EUR 100 / USD 130 (VAT excl.)

*International Transfer Pricing Journal* Number 6 - 2014

International - Understanding Risk in the Enterprise: The Key to Transfer Pricing for Today's Business Models - Pim Fris, Sébastien Gonnet and Ralph Meghames  
International - The Profit Split Method: Status Quo and Outlook in Light of the BEPS Action Plan - Vikram Chand and Sagar Wagh  
International - A Fresh View on the Outcome-Testing Approach versus Price-Setting Approach: Discussion and Recommendations Regarding the Timing of Benchmarking Studies - Joerg Hanken and Ron Dorward  
India - Transfer Pricing Round-Up 2014 - Sunny Bilaney



International - Base Erosion and Profit Shifting: Reliability and the Future of Transfer Pricing Methods - Jean-Pierre Vidal, Denis Larocque and Justin Leroux  
India/International - Is It Time To Anchor Intra-Group Services in the Safe Harbour? Ajit Kumar Jain  
Comparative survey  
Substance in International Taxation - Jérôme Monsenego  
Australia - Tom Toryanik  
Recent developments  
Albania - New Transfer Pricing Legislation - Joel Lachlan Cooper and Zoran Skopljak  
Australia - Exempting Foreign Branch Income and the Active Income Requirement - Anton Joseph  
Greece - Decision of the Secretary General for Public Revenue on Transfer Pricing Documentation Rules - Katerina Perrou  
Thailand - VAT Agent Triggering Permanent Establishment for Corporate Income Tax Purposes - Chinapat Visuttiapat

Radhakishan, Rawal *Taxation of cross-border services*, Alphen aan den Rijn, The Netherlands, Wolters Kluwer, 2014, 480 pp. Hardcover; ISBN: 9789041149473; Price: EUR 175.00 / USD 236.00 / GBP 140.00 (Series on International Taxation Vol 47)

Rolim, João Dácio *Proportionality and fair taxation*, Alphen aan den Rijn, The Netherlands, Wolters Kluwer, 2014, Hardcover; ISBN: 9789041158383; Price: EUR 130.00 / USD 176.00 / GBP 104.00 (Series on International Taxation Vol 48)

Rosenblatt, Paulo *General anti-avoidance rules for major developing countries*, Alphen aan den Rijn, The Netherlands, Wolters Kluwer, 2014, Price: EUR 120 / USD 162 / GBP 96 (Series on International Taxation Series Vol 49)

(2014) 3 (2) *World Journal of VAT/GST Law*

The direct and immediate link test regarding deduction of input VAT: A consumption-based test versus an economic-based test? Dennis Ramsdahl Jensen and Henrik Stensgaard

Intra-Community chain supplies - Richard Kettisch

China: Impact of the Chinese VAT pilot on the international freight forwarding industry and the international shipping industry - Yimin Kou and Qiguang Zhou

Japan: Latest changes to the Japanese consumption tax: rate increase and taxation of digital services - Yumi Nishiyama

South Africa: Value-added tax consequences for foreign suppliers of electronic services into South Africa - Jacques Harmse

Austria: The Court denies the right to deduct: ECJ 13 March 2014, C-204/13, Finanzamt Saarlouis v Heinz Malburg - Tina Ehrke-Rabel

Japan: Japanese consumption tax: input tax deduction and exemptions - Yumi Nishiyama

Norway: The pricing of electronic newspapers - Ole Gjems-Onstad

Book Review - The ideas of Maurice Lauré on VAT in the 1950s - Mirja Salo

*World Tax Journal* Number 2 - 2014

Tax Treaty Treatment of Dividend Related Payments under Share Loan Agreements - Katja Dyppel Weber

Attribution of Functions and Profits to a Dependent Agent PE: Different Arm's Length Principles under Articles 7(2) and 9? Kasper Dziurdz

Tax Incentives, Tax Expenditures Theories in R&D: The Case of Sweden - Åsa Hansson and Cécile Brokelind

## 14 Quotable quotes

“Mr Abbott said between 2010 and last year an act of Parliament was passed every two days, and some 21,000 new regulations “became part of our national life”.

“Talk to any butcher, newsagent, dry cleaner or cafe owner and he or she will tell you that it is the accumulation of regulation that damages initiative, productivity and the willingness of people to ‘have a go’,” he said.

“If red tape can grow incrementally, then it can be cut in the same way. That is what the Government is doing today.

“When it comes to regulation, we are changing the culture of government. Deregulation units are now in place across government.”

The time taken to list new medicines on the Pharmaceutical Benefits Scheme will be cut to “access to vital, life-saving medicines”.

More controversially, the Prime Minister said the Government would “delivering a one-stop shop for environmental approvals”.

Source: ‘Tony Abbott launches campaign to cut \$2 billion in unwanted laws and regulation’, News.com.au, 22 October 2014 <<http://www.news.com.au/finance/business/tony-abbott-launches-campaign-to-cut-2-billion-in-unwanted-laws-and-regulation/story-fnkgdhrc-1227099016305>>

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“But the fundamental obstacle to change in our federation has been one of the world’s most severe cases of vertical fiscal imbalance. Since the Second World War this has been our federation’s Achilles’ heel. Among other side-effects, it has encouraged state governments to develop what might be called a “Willie Sutton” mentality in which the Commonwealth is seen as the only source of revenue.

The truth is that the states prefer to go to the Commonwealth, rather than handle the more challenging task of gaining community support for generating the revenues needed to support the services they provide. This is really a matter of choice, not constitutional necessity. As the recent Commission of Audit highlighted, it is possible to imagine alternative funding systems that would shift this mindset.”

Source: Moran, Terry ‘Rebalancing government in Australia to save our federation’ *The Conversation* 27 October 2014 < <http://theconversation.com/rebalancing-government-in-australia-to-save-our-federation-33365>>

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“While there is no doubt the revenue base is problematic in the current global climate of low inflation, Mr Abbott's consideration of GST hikes is more about covering the high spending associated with his policy priorities than plugging a revenue hole in the budget over the next decade.

The beauty of the GST is that it is a transparent tax that is well understood and widely accepted by both business and consumers. The downside of the GST is that it is regressive,

meaning that those on lower incomes are hit with a larger proportionate share of tax on a given basket of goods and services than is a rich person buying the same basket of items.

This is where much more detail of Mr Abbott's notion of hiking the GST would need to be considered. What other changes will accompany the tax increase?

...

Any review of Australia's tax system must include the GST - its level and coverage. This in turn needs to feed into the shape of the budget and issues of fairness and equity. At a time when the Coalition Government is increasing spending at a hefty pace and cannot get the budget to surplus, reverting to tax hikes has an unpleasant whiff of big government about it.

Before any increase in the GST is contemplated, a lot more information needs to emerge on why the extra revenue is needed and perhaps a tighter reign on government spending would deliver a budget surplus without the tax take jumping to new highs.”

Source: Koukoulas, Stephen ‘Why is Abbott considering a GST hike?’ ABC TV *The Drum* 28 October 2014 <<http://www.abc.net.au/news/2014-10-28/koukoulas-why-is-abbott-considering-a-gst-hike/5845256>>

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“Mr Hockey described red tape as a “handbrake” on the economy. “When excessive red tape lowers productivity it ultimately lowers growth and the standard of living for all Australians,” he told an audience in Canberra.

Mr Hockey used a personal experience to emphasise his point. When he, his kids and family friends were at a local pizza restaurant they tried to push two outside tables together.

An apologetic owner said that wasn’t allowed under council regulations.

Mr Hockey then went inside to get another chair for the eight-strong group.

The owner told him that wasn’t allowed either because the limit was seven chairs.

“That’s when I exploded,” the treasurer said.

“I actually tracked down the local mayor ... and I think the whole suburb heard the conversation.” The launch of the report coincided with the government’s second “repeal day”, where it is ditching nearly 1000 unnecessary pieces of legislation and regulations covering 7200 pages.

The government says it is saving \$2.1 billion in compliance costs for individuals, businesses and the non-for-profit sector.”

Source: ‘Joe Hockey’s pizza red-tape blow-up’, News.com.au, 29 October 2014 <<http://www.news.com.au/finance/business/joe-hockeys-pizza-redtape-blowup/story-fnda1bsz-1227105968989>>

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“An unlimited power to tax involves, necessarily, a power to destroy; because there is a limit beyond which no institution and no property can bear taxation.”

— John Marshall (fourth Chief Justice of the Supreme Court of the United States 1801 to 1835)

Source: [http://www.goodreads.com/author/quotes/181856.John\\_Marshall](http://www.goodreads.com/author/quotes/181856.John_Marshall)

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“The Government is fighting accusations it is making a petrol tax grab and even using Twitter to defend the controversial excise rises.

Finance Minister Mathias Cormann overnight took to social media to justify the November 10 rise in fuel excise as necessary to maintain the real value of the tax after inflation.

“Already has (fallen in value) from 42% in 2001 to 25% today,” he said in one tweet.

But Australia’s biggest motoring group the NRMA today challenged the need for an increase pointing out the base petrol price plus the excise is then subjected to a 10 per cent GST — a tax on a tax.

This issue roused protests which forced former Prime Minister John Howard to freeze the petrol excise in 2001, a move the Abbott government has reversed after 13 years.

And the NRMA hopes to get its 2.4 million members in NSW and the ACT protesting again on the double-up as the excise increase date approaches.

“Apart from grog and smokes there’s no other product in the country where you pay a tax on a tax,” an NRMA spokesman told news.com.au today.

“So this argument the Government uses that you need the (excise) tax to keep up with inflation completely ignores the fact that you are paying more than inflation on the excise, because the GST’s 10 per cent.””

Source: ‘Petrol price rises: NRMA slams ‘tax on tax’’, News.com.au, 31 October 2014  
<<http://www.news.com.au/finance/economy/petrol-price-rises-nrma-slams-tax-on-tax/story-e6frflo9-1227108435760>>

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“Australian Tax Office staff have been stopped from grabbing an extra computer monitor for their desks, even though thousands are sitting idle across its offices.

They have been told to wait for an outsourced company to do the job and Austender appears to show this will be Lockheed Martin, maker of air-to-ground missiles and military aircraft. And it comes at a rumoured cost of \$200 for each screen moved.

Two screens are becoming more popular in the workplace.

The ATO was on track to make 3000 staff redundant by Friday and they have contributed to a total of 6000 empty work stations throughout the organisation.

A dual-screen setup is thought to reduce repetitive strain injuries and allow employees to work quicker by lessening the need to switch between documents.

Tax Office staff have been told to stop grabbing an extra screen.

Moving a computer screen can take an unqualified person a couple of minutes.

Deputy commissioner Jane King told the ATO's 20,000 employees she was aware of staff frustration that "a number of you have an approved business case for a dual screen which hasn't been actioned, even though you can see dual screens sitting at vacant work points".

In a newsletter to staff, Ms King said restructuring within the ATO meant thought needed to be put in to how computers could be relocated most efficiently.

"We want to minimise the number of IT moves and associated costs," she said.

"Just like our approach to accommodation, we need to take a value-for-money approach to moving IT assets."

One source said the cost was at least \$200 per work station moved but the ATO refused to discuss costs when asked about the figure.

An ATO spokesperson would not say which outsourced company would shift the computers because it was commercial in-confidence but Austender shows the Australian arm of Lockheed Martin has a \$200 million, five-year deal for end-to-end integration and management of computing services at the ATO."

Source: Thomson, Phillip 'Why it costs a rumoured \$200 to move a computer screen at the ATO', *Sydney Morning Herald* 31 October 2014 <<http://www.smh.com.au/national/public-service/why-it-costs-a-rumoured-200-to-move-a-computer-screen-at-the-ato-20141031-11e1q1.html>>

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"The Australian Tax Office has come under fire for putting out an expression of interest to privateers wanting to advise the ATO how to collect debts.

It has prompted Australian Services Union official Jeff Lapidos to quip "you'd think after 100 years the Tax Office would know how to collect money it was owed".

Between July 2013 and last Friday the ATO had reduced its workforce by 3234 staff as it continues the biggest staff cuts of any Commonwealth employer.

The union, which has been lobbying against job losses, was concerned the agency's use of outsourced companies would increase leaving Australian taxpayers exposed to companies which did not need to adhere to the Australian Public Service code of conduct.

The ATO has been using consultants to collect some debts since 2006."

Source: Thomson, Phillip 'Australian Tax Office calls in the... debt collectors', *Canberra Times* 6 November 2014 <<http://www.canberratimes.com.au/national/public-service/australian-tax-office-calls-in-the-debt-collectors-20141106-11hpcc.html>>

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"The largest ever leak of Luxembourg tax deals has exposed the complex schemes used by hundreds of Australian and international companies to drastically shrink their tax bills.

The Future Fund, Lend Lease, AMP and Macquarie Group are among dozens of Australian companies whose tax arrangements are revealed in nearly 28,000 pages of leaked documents, according to analysis by the Australian Financial Review.

The Australian arm of the furniture retailer Ikea paid less than 1% tax over the past 12 years, the AFR reported.

Ikea's Australian stores turned over \$4.76bn between 2002 and 2013. But they paid \$2.67bn in supply fees to another independent Ikea entity, and a further \$904m to other Ikea companies in Luxembourg and the Netherlands.

The arrangement allowed the Swedish furniture giant to declare a pre-tax profit of \$103m, on which it paid just \$31m in tax – while its sales surged 500%.”

Source: Safi, Michael 'Luxembourg tax files: the Australian companies engaged in tax avoidance', *The Guardian Australia Edition* 6 November 2014  
<<http://www.theguardian.com/business/2014/nov/06/luxembourg-tax-files-the-australian-companies-engaged-in-tax-avoidance>>

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“As a commercial lawyer I joined a pantheon of management consultants, tax advisers and accountants in a group whose collective noun sounds a lot like another profession that's been around since humans started copulating.

Thanks to the Mr Squiggles employed at PricewaterhouseCoopers and the work of some industrious journalists, the public now knows what an international tax “minimisation” scheme looks like.

A good way to picture a tax dodge is to picture Barry Jones' Knowledge Nation but within the confines of the Income Tax Assessment Acts: clear to no one, except the people who dreamt them up. Being complicated and diffuse is, of course, part of the reason these schemes aren't subject to the sort of scrutiny they warrant.

Much like the complex tax schemes which give life to corporate tax avoidance, professional services industries are caught in an intricate global web that supports the companies doing the avoiding. So much so that venerable professions like law have morphed into modern shoe shiners for multinationals

....

No wonder the Ikeas, the Dysons, the Macquaries and even the future funds of the world channel profits and losses through Luxembourg if it results in vastly lower tax assessments. It's perfectly above board, say those responsible for the legal architecture in Luxembourg that makes these practices possible, as if legality is proof of anything. It's legal to lock children up for years on end in some countries.

A spokesperson for PwC was reported as saying that their advice which facilitated these arrangements was “given in accordance with applicable local, European and international tax laws and agreements and is guided by PwC global tax code of conduct”. We may well be better off calling this kind of advice “aiding and abetting” instead.

At what point are we going to call bullshit on all this? At best, these arrangements are advantageous legal sophistry. At worst, they are daylight robbery. No amount of PR changes that. But then, that's the nature of the web. Business, the media and, ultimately, individuals are caught – and the un-virtuous circles continue.

Source: Millane, Emily 'Thanks to the Luxembourg tax leaks, we know exactly what an international dodge looks like – and who's responsible' *The Guardian Australia Edition* 11 November 2014 < <http://www.theguardian.com/commentisfree/2014/nov/11/thanks-to-the->

luxembourg-tax-leaks-we-know-exactly-what-an-international-dodge-looks-like-and-whos-responsible>

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“In that case, the Commonwealth would be ready to work with states on a range of tax reforms that could permanently improve the state’s tax base, including changes to the indirect tax base with compensating reductions in income tax.”

That last paragraph was the Prime Minister dropping a big hint about the GST. But you will note he never used the word GST in his entire speech. Indirect taxes is a code any political insider can read by it’s intriguing he couldn’t bring himself to utter the three-letter acronym.”

Source: Maiden, Samantha ‘All sides stake their claim in GST debate’, *Sunday Telegraph* 9 November 2014, p 25 < <http://www.dailytelegraph.com.au/news/opinion/prime-minister-tony-abbott-wines-and-dines-crossbench-senators-for-gst-talks/story-fni0cw15-1227117004209>>

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“The government is so hamstrung by its own chanting while in opposition and saying anything to get elected that it can’t even try to lead the way on tax reform. Instead, there’s a taxation white paper in the offing that’s supposed to help the states demand a bigger GST. It is not-quite-a-story of political sidestepping, of abdication of responsibility.

The silly thing is that the tax review was completed five years ago. It was called Henry. It often seems no government minister has bothered to read it. Or, if they did, they’ve trained themselves to forget it.

The task of the present review shouldn’t be very hard. They just have to nip and tuck Henry with a weather-eye to what is politically acceptable to the Coalition. For example, probably not a good idea to run any reasonable, rational lines about taxing polluters.”

Source: Pascoe, Michael ‘Earth to Canberra: the tax review has been done’, *Sydney Morning Herald* 10 November 2014 < <http://www.smh.com.au/business/the-economy/earth-to-canberra-the-tax-review-has-been-done-20141110-11jjgd.html>>

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“Australia should raise more revenue from the goods and services tax and diversify its industries to ride out the end of the mining boom and fragile world economic recovery, the head of the International Monetary Fund says.

Christine Lagarde, who is due to arrive in Brisbane on Thursday for the G20 summit, has told Fairfax Media that Australia must boost its productivity after relying on commodities for the past decade.

She said the IMF supported increasing or broadening the GST rate as long as the poor were compensated.

“A broad-based consumption tax with a uniform rate is generally a solid way to raise revenue,” she said in an interview with the Australian Financial Review.”

Source: ‘Australia should raise more from GST and diversify industries, IMF head says’,

*The Guardian Australia Edition*, 13 November 2014 < <http://www.theguardian.com/australia-news/2014/nov/13/australia-should-raise-more-from-gst-and-diversify-industries-imf-head-says>>

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“Global accounting firm PWC was advising the Australian Taxation Office how to run its transfer pricing unit at the same time that its Luxembourg office was cutting favourable tax agreements for Australian companies.”

Source: Chenoweth, Neil ‘PwC Lux deals, ATO advice’ *Australian Financial Review* 13 November 2014 p 5

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Controversial music promoter Andrew McManus has unwittingly revealed an important career lesson to tax evaders: if you are going to boast about ripping off the Australian Tax Office, don't confide in the police.

His bizarre admission emerged last week in a court case involving the promoter, a bag full of cash, international rock acts including Fleetwood Mac and Lenny Kravitz and crime figures from Australia and the US.

During an investigation into the source of the \$702,000 cash found in a Sydney hotel room in 2011, McManus claimed the money was his. He boasted to police if they came round to his house "right now" they would find a safe with "600 large sittin' in it".

When the police asked about the source of the money, he said, "This isn't going anywhere?" He then offered that the "600 large" came from a Lenny Kravitz tour.

He told police that he used 20 crew members to "sneak" the cash in from New Zealand. "I'm not a dickhead but... if this went to the ATO, I'd be cooked again," he volunteered.

Source: McClymont, Kate 'Andrew McManus at centre of storm', *Sydney Morning Herald* 16 November 2014

<<http://www.smh.com.au/nsw/andrew-mcmanus-at-centre-of-storm-20141114-11mw28.html>>

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“13. We are taking actions to ensure the fairness of the international tax system and to secure countries’ revenue bases. Profits should be taxed where economic activities deriving the profits are performed and where value is created. We welcome the significant progress on the G20/OECD Base Erosion and Profit Shifting (BEPS) Action Plan to modernise international tax rules. We are committed to finalising this work in 2015, including transparency of taxpayer-specific rulings found to constitute harmful tax practices. We welcome progress being made on taxation of patent boxes. To prevent cross-border tax evasion, we endorse the global Common Reporting Standard for the automatic exchange of tax information (AEOI) on a reciprocal basis. We will begin to exchange information automatically with each other and with other countries by 2017 or end-2018, subject to completing necessary legislative procedures. We welcome financial centres’ commitments to do the same and call on all to join us. We welcome deeper engagement of developing countries in the BEPS project to address their concerns. We will work with them to build their tax administration capacity and implement AEOI. We welcome further collaboration by our tax authorities on cross-border compliance activities.”



Source: G20 Leaders' Communiqué Brisbane Summit, 15-16 November 2014  
<[https://www.g20.org/sites/default/files/g20\\_resources/library/brisbane\\_g20\\_leaders\\_summit\\_communique.pdf](https://www.g20.org/sites/default/files/g20_resources/library/brisbane_g20_leaders_summit_communique.pdf)>

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“One tax adviser speaking at a hearing earlier this year said criminals had more rights before the law. "If you are called before the police for a murder investigation, they do not have anything like the powers the Australian Taxation Office has," said tax lawyer and principal of Halperin & Co, Graeme Halperin.

He said the ATO would regularly issue a section 264 notice compelling taxpayers to attend an interview with the ATO. "You will have to answer questions on oath. You will not have a right to remain silent. Your legal representative has very limited powers to intervene in the questioning," he said.

Often the requests for information were onerous, dating back over several years, and did not take into account that small business people were running a business and did not keep records for everything.

The Tax Office welcomed the renewed focus by parliament on the management of tax disputes. A spokesman for the ATO said the agency was working to resolve issues faster and more fairly to ensure confidence in the tax system.”

Source: Khadem, Nassim ‘Small business does it harder than big companies, inquiry told’ *Sydney Morning Herald* 25 November 2014 pp 19, 25  
‘Parliamentary inquiry told of ATO's unequal treatment of small business’ *Sydney Morning Herald* 25 November 2014 <<http://www.smh.com.au/business/parliamentary-inquiry-told-of-atos-unequal-treatment-of-small-business-20141124-11slto.html>>

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The following was supplied by Rick Krever.

The *Income Tax Act* ... is an extremely complex document and is subject to almost continuous amendments; a detailed and accurate interpretation of the Act is beyond the abilities of most individuals who do not possess specialized training....

Legal authors and educators have also dealt with this aspect of the *Income Tax Act*. Vern Krishna, Professor of Common Law, University of Ottawa, in his text, *Essentials of Canadian Law* ... states at p. 3:

Tax law has a reputation of being a difficult and dry subject. To be sure, it is difficult, but it is neither dry nor unpleasant. Yes, tax law is replete with obtuse language, has a great deal of technical detail and is often incomprehensible even to the brightest minds. **Albert Einstein** — an acknowledged genius — conceded; **“The hardest thing in the world to understand is the Income Tax.”** (Emphasis Added)

Nevertheless, taxpayers must live with the statute the way it is and not with the one that they wish they had written. We must comply with the law or face severe sanctions. Advisors must advise on uncertain, complex and poorly drafted provisions. Courts must interpret obscure legislation in lengthily court battles that can extend over a decade.

At the time of publication, the author, Vern Krishna, also held the following degrees and accreditations; Barrister at Law, Borden Ladner Gervais, LLP; CM, QC, FRSC, FCGA, MCIArb; B Comm. (Manchester), MBA, LLB (Alberta); DCL (Cambridge), LLM (Harvard).

That being said, the basic premise for which the *Act* stands is not complex, it is simply “if you earn or receive money or benefits from any source, then, subject to applicable exemptions, you are required to pay tax on the sums of money and value of benefits received, as clearly set out in s. 2 to s. 180 of the *Act*.”

— Judge Patrick McIlhargey of the Alberta Provincial Court, in *R. v. Randhawa*, 2014 ABPC 163, at paras. 91-94. (The taxpayer was convicted on two of three counts of income tax evasion.)

Source: Sherman, David *GST & HST Times*

**PROXY FORM for Australasian Tax Teachers Association (ATTA)**

To be registered with the Secretary of Australasian Tax Teachers Association by 9am Tuesday 20 January 2015 via email: c.fong@unsw.edu.au

Your vote is important – appointing a proxy can see your vote count even if you cannot attend the AGM.

Appointment of proxy for the Special Business at the 2015 Annual General Meeting (AGM) of AGM of Australasian Tax Teachers Association

I, \_\_\_\_\_ (insert name) being a member of Australasian Tax Teachers Association, hereby appoint:

	Chair of the Meeting (mark this box with X);
	or
	_____ (print name of person you wish to appoint as proxy) (mark this box with X)

to act generally at the AGM on my behalf and to vote as directed below or if no directions are given as the proxy sees fit at the Annual General Meeting of the Australasian Tax Teachers Association to be held Wednesday 21 January 2015.

**Voting directions to your proxy**

For each item of special business please mark X in one box only to indicate your voting instruction. If you do not specifically indicate how to vote below then your proxy may decide how to vote on any motion at the AGM.

	<b>In favour</b>	<b>Against</b>
To adopt the amendments to the constitution of the Australasian Tax Teachers Association as table at the 2015 Annual General Meeting		

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Signature of Member

Please sign and date.

\_\_\_\_ / \_\_\_\_ / 20\_\_

**CONSTITUTION:  
AUSTRALASIAN TAX TEACHERS  
ASSOCIATION**

**Dated 20 January 1994**

# CONSTITUTION

## AUSTRALASIAN TAX TEACHERS ASSOCIATION

### 1. NAME OF THE ASSOCIATION

The name of the association shall be AUSTRALASIAN TAX TEACHERS ASSOCIATION

### 2. OBJECTS AND PURPOSES OF THE ASSOCIATION

The objects of the Association shall be:

- (1) To advance scholarship in Taxation Law and related disciplines by:
  - (a) Furthering the development of education in these disciplines in the universities and colleges in Australia and New Zealand;
  - (b) Encouraging research;
  - (c) Holding conferences and publishing a journal as a means for disseminating ideas and information and for promoting their discussion";
  - (d) Promoting closer relations between full-time teachers in the relevant disciplines and others who may be interested in their scholarly advancement.
- (2) In addition to the basic objects of the Association, the objects and purposes of the Association shall be deemed to include:
  - (a) the purchase, taking on lease or in exchange, and the hiring or otherwise acquiring of any real or personal property that may be deemed necessary or convenient for any of the objects or purposes of the Association;
  - (b) the accepting of any gift, whether subject to a special trust or not, for anyone or more of the objects or purposes of the Association;
  - (c) the taking of such steps from time to time as the executive committee (hereafter 'committee') or the members in general meeting may deem expedient for the purpose of procuring contributions to the funds of the Association, whether by way of donations, subscriptions, or otherwise;
  - (d) the recording, printing and publishing of such material as the committee or the members in general meeting may think desirable for the promotion of the objects and purposes of the Association;
  - (e) the borrowing and raising of money in such manner and on such terms as the committee may think fit or as may be approved or directed by resolution passed at a general meeting;
  - (f) the investment of any moneys of the Association not immediately required for any of its objects or purposes in such manner as the committee may from time to time

determine or as may be approved or directed by resolution passed at a general meeting;

- (m) the doing of all such other lawful things as are incidental or conducive to the attainment of the basic objects of the Association or of any of the objects and purposes specified in the foregoing provisions of this sub-rule •

### 3. MEMBERSHIP OF THE ASSOCIATION

- (1)
  - (a) Ordinary membership shall be available to those persons who are full-time (or part-time) teachers of taxation and related disciplines in universities and tertiary degree-granting colleges, and to such other persons as may in the opinion of the committee from time to time have a substantial interest in the advancement of scholarship in those disciplines.
  - (b) Nominations for ordinary membership may be made by any ordinary member of the Association and shall be lodged with the secretary of the Association.
  - (c) Once a nomination has been approved by the committee or under its authority delegated to an officer of the Association, and the annual Subscription (whether in full or pro-rata) has been paid by the nominee, that person shall become a member of the Association.
  - (d) Membership shall be retained by payment of the annual subscription and shall be deemed to have lapsed if the subscription is not paid by the end of the financial year to which it relates.
  - (e) The executive has the discretion to waive the requirement to pay annual subscription fees for tax teachers that cannot attend the Association's annual tax conference.

Passed AGM January 2007

- (2)
  - (a) Life membership shall be available to those persons who, in the opinion of the committee from time to time, have rendered meritorious service in advancing the objects of the Association.
  - (b) Life membership shall be conferred on such persons on the recommendation of the committee at the annual general meeting of the Association.
  - (c) Persons admitted to life membership shall not be required to pay the annual subscription for ordinary membership.
- (3)
  - (a) Honorary membership shall be available for distinguished visitors to Australia or New Zealand, being persons whose services to the advancement of scholarship in accounting and related disciplines in the opinion of the committee merit this award of membership.
  - (b) Honorary membership shall be conferred by the committee for periods not exceeding one year at a time.

#### 4. ASSOCIATION'S OFFICE

The office of the Association shall be at the Department of  
or such other place as the committee may from time to time determine.

#### 5. INCOME AND PROPERTY OF ASSOCIATION

That the Income and Property Rule be amended to read as follows:

- (1) The income and property of the Association, however derived, shall be applied solely towards the promotion of the objects and purposes of the Association as set out in the constitution and no portion thereof shall be paid or transferred directly or indirectly by way of dividend, bonus or otherwise howsoever by way of profit to or amongst the members of the Association. provided that nothing within this rule shall prevent the payment in monies advanced by him or her or of remuneration to any officers or executive member of the Association, or to any member of the Association, or other person in return for any services actually rendered to the Association. Provided further that nothing herein contained shall be construed so as to prevent the repayment to any member of out of pocket expenses and interest on money lent or hire of goods or rent for premises demised to the Association.
- (2) The Association shall not appoint a person who is a member of the committee to any office of the Association to the holder of which there is payable any remuneration by way of salary, fees, or allowances.

#### 6. KEEPING OF ACCOUNTS

The Association shall require that the Treasurer:

- (1) keep such accounting records as correctly recorded and explain the transactions of the Association (including any transactions as trustee) and the financial position of the Association; and
- (2) keep its accounting records in such a manner as will enable:
  - (i) the preparation from time to time of true and fair accounts of the Association; and
  - (ii) the accounts of the Association to be conveniently and properly audited in accordance with these rules.
- (3) keep the accounting records at such place or places as the committee may decide
- (4) make its accounting records available for inspection by members of the Association at all reasonable times.

#### 7. BANKING AND FINANCE

- (1) The Treasurer of the Association shall, on behalf of the Association, receive and account for all moneys paid to the Association.

- (2) The committee shall cause to be opened with such bank as the committee selects a banking account in the name of the Association into which the Treasurer shall deposit all moneys received by the Association.
- (3) The committee may receive from the Association's bank or bankers for the time being the cheques drawn by the Association on any of its accounts with the bank or bankers and may release and indemnify the bank or bankers from and against all claims, actions, suits, or demands that may be brought against the bank or bankers arising directly or indirectly out of those cheques or the surrender thereof to the Association.
- (4) Except with the authority of the committee, no payment of a sum exceeding two dollars shall be made from the funds of the Association otherwise than by cheque drawn on the Association's bank account, but the committee may establish a cash advance to meet minor or urgent expenditure, subject to the observance of such conditions in relation to the use and expenditure thereof as the committee may impose.
- (5) All cheques, drafts, bills of exchange, promissory notes and other negotiable instruments shall be signed by any two officers of the Association from time to time.

#### 8. AUDITOR

- (1) At each annual general meeting of the Association, the members present shall appoint a person as the auditor of the Association.
- (2) A person so appointed shall hold office until the annual general meeting next after that at which he is appointed, and is eligible for re-appointment.
- (3) If at an annual general meeting there is no nomination for appointment of an auditor, or if a casual vacancy occurs in the office of auditor during the course of a financial year of the Association, the committee shall appoint an auditor for the then current financial year of the Association and the person so appointed shall hold office until the next succeeding annual general meeting.

#### 9. ANNUAL FINANCIAL STATEMENTS

- (1) The financial year of the Association shall be each year ended 31 July or such other period (not in any case being longer than a calendar year) as the committee may decide.
- (2) The officers of the Association shall cause to be made out in relation to the Association statements of revenue and expenditure for the last financial year and of financial position as at the end of the last financial year which give a true and fair view respectively of the revenue and expenditure of the Association for that financial year and of its financial position as at the end of that financial year.
- (3) The officers of the Association shall cause to be attached to the statements provided for in the foregoing sub-rule the auditor's report relating to those statements.
- (4) The officers of the Association shall cause to be attached to any statements provided for in sub-rule (2) of this rule and required to be laid before the annual general meeting of the Association a statement made in accordance with a resolution of the committee and signed by not less than two officers stating whether in the opinion of the committee:



- (a) the statement of revenue and expenditure is drawn up so as give a true and fair view of the revenue and expenditure of the Association for the financial year;
- (b) the statement of financial position is drawn up so as to give a true and fair view of the state of affairs of the Association as at the end of the financial year; and
- (c) there are reasonable grounds to believe that the Association will be able to pay its debts as and when they fall due.

#### 10. AUDIT OF ACCOUNTS

- (1) The auditor appointed under rule (8) shall report to members on the financial statements required to be laid before the annual general meeting and on the Association's accounting records and other records relating to those accounts.
- (2) The auditor shall in his report state:
  - (a) whether in his opinion the statements of revenue and expenditure and of financial position are properly drawn up so as to give a true and fair view respectively of the revenue and expenditure of the Association for the financial year and of financial position as at the end of the financial year to which the statements relate;
  - (b) whether in his opinion the accounting records and other records to be kept by the Association have been properly kept
  - (c) any defect or irregularity in the financial statements and any matter not set out in the financial statements without regard to which a true and fair view of the matters dealt with by the financial statements would not be obtained; and
  - (d) if he is not satisfied as to any matter referred to in paragraphs (a) and (b) of this sub-rule, his reasons for not being satisfied.
- (3) The auditor has a right of access at all reasonable times to the accounts and other records of the Association and is entitled to require from any officer or servant of the Association such information and explanations as he requires for the purposes of the audit.
- (4) The auditor or his agent authorised by him in writing for the purpose is entitled to attend any general meeting of the Association and to receive notices of any general meeting that a member is entitled to receive and to be heard at any general meeting that he attends on any part of the business of the meeting that concerns the auditor in his capacity as auditor, and is entitled to be heard notwithstanding that he retires at that meeting or a resolution to remove him from office is passed at that meeting.

#### 11. ANNUAL GENERAL MEETING

- (1) The Association shall, in each year, hold an annual general meeting.
- (2) The annual general meeting shall be held on such day (being not later than three months after the close of the financial year of the Association) as the committee may determine.
- (3) The ordinary business of the annual general meeting shall be:

- (a) to confirm the minutes of the last preceding annual general meeting;
  - (b) to receive from the committee reports upon the transactions of the Association during the last preceding financial year;
  - (c) to receive the annual financial statements from the committee and the auditor's report thereon;
  - (d) to elect the officers of the Association;
  - (e) to appoint the auditor;
  - (f) to determine the annual subscription by members;
  - (g) to deal with such other general business as may be required to further the objects and purpose of the Association.
- (4) The annual general meeting may transact special business of which notice is given in accordance with these rules.

#### 12. SPECIAL BUSINESS AT ANNUAL GENERAL MEETINGS

- (1) The committee may propose items of special business for consideration at annual general meetings.
- (2) The committee shall, on the requisition in writing of not less than fifty members or one half of the members of the Association from time to time whichever number shall be the lesser, give notice to members of items of special business to be considered at the next annual general meeting
- (3) Items of special business shall state the objects of the items and shall be signed by the requisitionists and deposited at the office of the Association and may consist of several documents in like form, each signed by one or more of the requisitionists

#### 13. NOTICE OF ANNUAL GENERAL MEETINGS

The Secretary shall give not less than 21 days' notice to members of the Association specifying the time, date and place of the meeting and the nature of the business to be transacted thereat.

#### 14. QUORUM, CHAIRMAN AND BUSINESS AT ANNUAL GENERAL MEETING

- (1) Fifty members or one half of the members of the Association whichever number shall be the lesser from time to time being personally present and entitled to vote at such meetings shall constitute a quorum for the transaction of the business of the annual general meeting.
- (2) (a) The chairman of the annual general meeting shall be:  
  
the President as defined in rule 16(1)(a)
- (b) In the event that the President is not present to chair the annual general meeting as specified in the foregoing sub-rule, any member elected by those present at the meeting may be its chairman.

- (3) Upon any question arising at an annual general meeting of the Association:
  - (a) a member has one vote which may be exercised in person or by proxy;
  - (b) in the case of an equality of voting on a question the matter shall be deemed to lapse.
- (4) For a proxy to be valid for purposes of voting at an annual general meeting, it must:
  - (a) be signed by the member granting it;
  - (b) name the member of the Association authorised to use it and specify the meeting at which it may be exercised;
  - (c) be registered with the Secretary at least 24 hours before the time notified for the meeting.

#### 15. AFFAIRS OF ASSOCIATION TO BE MANAGED BY AN EXECUTIVE COMMITTEE

- (1) The affairs of the Association shall be managed by a committee constituted as provided in rule 16(2) and termed the executive committee.
- (2) The committee:
  - (a) shall control and manage the business and affairs of the Association;
  - (b) may, subject to these rules, exercise all such powers and functions as may be exercised by the Association, other than those powers and functions that are required by these rules to be exercised by annual general meetings of members of the Association, and may appoint members of the Association by co-option to sub-committees of the committee.
- (3) The quorum and procedures of any sub-committee appointed by the committee or constituted or established under the rules of the Association shall be the same as for the committee.

#### 16. OFFICERS AND EXECUTIVE COMMITTEE OF THE ASSOCIATION

- (1) The officers of the Association shall be:
  - a President for the membership
  - a Secretary/Treasurer
  - three other members as vice presidents
- (2) The officers of the Association shall constitute the committee of the Association
- (3) After the annual general meeting, the committee shall determine which officers of the Association shall be President-Elect for the year to commence as from the next Annual General Meeting and which officers shall be Secretary and Treasurer respectively until the next Annual General Meeting.

- (4) In the event of a casual vacancy occurring for any office of the Association, the committee shall as soon as convenient appoint:
  - (a) an officer of the Association to that vacated office, whereupon the position from which that officer is appointed shall be deemed vacant; or
  - (b) a member to that vacated office, and such additional member or members as may be required to fill all vacancies in the offices of the Association.
- (5) Any officer appointed to fill a vacancy under the foregoing sub-rule shall hold that office only until the succeeding annual general meeting of the Association.

#### 17. ELECTION OR APPOINTMENT OF OFFICERS OF THE ASSOCIATION

- (1) Other than the office of Editor of the Association's journal, all officers shall be elected by the members of the Association.
- (2) Nominations of candidates for election as officers of the Association shall be:
  - (a) called by the Secretary not less than 30 days before the next annual general meeting;
  - (b) in writing, signed by a member of the Association and by the candidate as giving consent to the nomination.
- (3) If the number of nominations exceeds the number of vacancies to be filled, a postal ballot of members shall be held.
- (4) In the event of a postal ballot being required:
  - (a) the Secretary shall distribute ballot papers to members not less than 21 days before the next Annual General Meeting;
  - (b) the committee shall appoint one of its officers, not being a candidate for election, to be the Returning Officer for that ballot;
  - (c) members shall be directed to mark the names of those candidates they wish to elect, up to the number of offices to be filled;
  - (d) ballot papers received by the Returning Officer no later than one day before the annual general meeting shall be counted in determining the election.
  - (e) the Returning Officer shall notify the Secretary for reporting to the committee the numbers of votes cast for each candidate and shall, for the number of offices to be filled by election, declare elected those candidates who have received the greatest number of votes.
- (5) For the purposes of any postal ballot for election, any candidate may supply to the Secretary for distribution with the ballot papers a brief statement (not to exceed 100 words) of that candidate's curriculum vitae.

- (6) The Chairman of the annual general meeting shall declare to the meeting the names of the persons elected to be officers of the Association.
- (7) Persons elected to be officers of the Association shall hold office for a period of two years, except that an officer of the Association appointed to be a President Elect in the second year of office shall hold office for three years from election.
- (8) At its first meeting after the annual general meeting in each year the committee shall:
  - (a) appoint elected members of the Committee to the offices of the Association, except that the Presidents shall be those who were appointed in the previous year to be Presidents-Elect;
  - (b) appoint a member to be Editor of the Association's journal.
- (9) Upon the coming into effect of these rules the members of the committee shall agree amongst themselves who shall cease to hold office at the following annual general meeting and who shall cease to hold office at the next following meeting, such that as nearly as may be possible one half shall cease to hold office at each of those two following meetings.

#### 18. VACATION OF OFFICE,

For the purposes of these rules, an office of the Association becomes vacant if the officer:

- (a) dies;
- (b) becomes bankrupt or applies to take or takes advantage of any law relating to bankrupt or insolvent debtors or compounds with his creditors or makes any assignment of his estate for their benefit;
- (c) becomes of unsound mind;
- (d) resigns office by writing under his hand addressed to the committee.

#### 19. MEETINGS OF THE EXECUTIVE COMMITTEE

- (1) The committee shall meet from time to time at such place and at such times as the committee may determine, but not less than once in each calendar year.
- (2) One-half of the members of the committee from time to time shall constitute a quorum for the transaction of the business of a meeting of the committee.
- (3) Any officer elected by the members of the committee present at a meeting may be chairman of the meeting.

#### 20. WINDING-UP/DISSOLUTION

If upon winding-up or dissolution of the Association there remains after satisfaction of all its debts and liabilities, any property whatsoever, the same shall not be paid to or distributed amongst the members of the Association but shall be given or transferred to some other Association having objects similar to those of this Association and which shall prohibit the distribution of its or their income and property amongst its or their members, and which is a fund, authority or institution

approved by the Commissioner of Taxation as a fund, authority or institution referred to in Section 23 the Income Tax Assessment Act, 1936 (as amended).

## 21. ALTERATIONS TO RULES

The rules of the Association may be amended only by resolution as special business at an annual general meeting of which due notice has been given in accordance with rule 13.

CONSTITUTION: AUSTRALASIAN TAX TEACHERS ASSOCIATION

Dated 20 January 1994

The undersigned current Executive members of the Australasian Tax Teachers Association hereby confirm that the attached Constitution of the Australasian Tax Teachers Association is a true copy.

Dated this 30<sup>th</sup> day of January 2006.

Paul Kenny

President

Grant Richardson

Vice-President

Shelley Griffiths Vice-President

Dale Pinto Vice-President

Colin Fong Secretary

**Proposed ATTA Constitution Amendments for consideration at 2015 ATTA AGM**

Proposal #	Proposed Amendment	Reason
1	<p><b>Delete Clause 3(1) and insert instead:</b>                      (1)                      (a) Ordinary membership shall be available to those persons who have a substantial interest in the advancement and scholarship of taxation and related disciplines.                      (b) Membership shall be obtained and retained on a tri-annual basis by being recorded as an attendee of the Association's annual tax conference at least one of the prior three years.                      (c) The executive has the discretion to set a tri-annual membership subscription for individuals who are not members by virtue of clause (1)(b).</p>	To make it easier and more representative of the current membership of ATTA.
2	<p><b>Delete 'annual' where appearing in clause 3(2)(c).</b></p>	Not needed given new clause 3(1)(c)
3	<p><b>Delete clause 4 and insert instead:</b>                      4. ASSOCIATION'S OFFICE                      The office of the Association shall be at such place as the committee may from time to time determine.</p>	To make it easier to ensure that we comply with this clause.
4	<p><b>Delete clause 7(4) and insert instead:</b>                      (4) Except with the authority of the committee, no payment of a sum exceeding two dollars shall be made from the funds of the Association.</p>	To make it easier to ensure that we comply with this clause.
5	<p><b>Delete clause 8(1) and insert instead:</b>                      (1) At each annual general meeting of the Association, the members present may appoint a person as the auditor of the Association.</p>	To make it optional to appoint an auditor to be determine annually at the AGM
6	<p><b>Delete clause 8(3) and insert instead:</b>                      (3) If at an annual general meeting there is no nomination for appointment of an auditor, or if a casual vacancy occurs in the office of auditor during the course of a financial year of</p>	To make it easier to ensure that we comply with this clause.



	the Association, the committee may appoint an auditor for the then current financial year of the Association and the person so appointed shall hold office until the next succeeding annual general meeting.	
7	<b>Delete clause 9(3) and insert instead:</b> (3) When an auditor is appointed under rule (8) the officers of the Association shall cause to be attached to the statements provided for in sub-rule 9(2) an auditor's report relating to those statements.	Re-word to take into the possibility of no auditor being appointed.
8	<b>Delete clause 10(1) and insert instead:</b> (1) Where an auditor is appointed under rule (8) they shall report to members on the financial statements required to be laid before the annual general meeting and on the Association's accounting records and other records relating to those accounts.	Re-word to take into the possibility of no auditor being appointed.
9	<b>Delete clause 11(2) and insert instead:</b> (2) The annual general meeting shall be held at the annual tax conference of the Association following the close of the relevant financial year of the Association and if that is not possible, at such later day as the committee may determine.	Adjust the date to reflect that practice that the AGM does not occur until the annual ATTA conference in January each year.
10	<b>Delete clause 11(3)(c) and insert instead:</b> (3) (c) to receive the annual financial statements from the committee and any auditor's report thereon;	Adjust to reflect that an auditor's report may not always be received.
11	<b>Delete clause 11(3)(e) and insert instead:</b> (e) to consider the appointment of an auditor;	Re-word to take into the possibility of auditor being appointed
12	<b>Delete clause 11(3)(f).</b>	Not needed as annual subscription to be determined by executive.
13	<b>Re-number clause 11(3)(g) clause 11(3)(f) consequent on the deletion above.</b>	
14	<b>Delete clause 12(2) and insert instead:</b> (2) The committee shall, on the requisition not less than twenty members or one half of the members of the Association from time to time whichever number shall be the lesser, give notice to members of items of special business to be considered at the next annual	To make it easier for 'special business' to be raised at an AGM

	general meeting.	
15	<b>Delete clause 12(3) and insert instead:</b> (3) Items of special business shall state the objects of the items.	To make it easier for 'special business' to be raised at an AGM
16	<b>Delete 'Fifty' and insert instead 'Twenty' in clause 14(1).</b>	To make it easier to have a Quorum 20 (rather than 50).
17	<b>Delete clause 14(3) and insert instead:</b> (3) Upon any question arising at an annual general meeting of the Association: (a) a member has one vote which must be exercised in person; (b) in the case of an equality of voting on a question the chairman of the meeting shall have the casting vote.	To reflect current practice – to make the voting process easier and less complicated.
18	<b>Delete clause 14(4).</b>	To reflect current practice – remove the ability to have proxies to make it easier to determine with special business has been passed at a AGM.
19	<b>Delete clause 16(1) and insert instead:</b> (1) The officers of the Association shall be: a President; a Secretary; a Treasurer; and three other members as Vice Presidents.	To make it clear that there are two distinct roles – secretary and treasurer.
20	<b>Delete clause 17(1) and insert instead:</b> (1) Other than the office of Editor of the Association's journal, all officers shall be elected by the members at the Association's annual general meeting.	To make it clear that the executive is elected at the AGM.
21	<b>Delete clause 17(2) and insert instead:</b> (2) Nominations of candidates for election as officers of the Association shall be: (a) called by the Secretary at the annual general meeting; (b) be in writing, signed by a member of the Association and by the candidate as giving consent to the nomination.	To reflect current practice - allow that nominations be called at the AGM.

22	<p><b>Delete clause 17(3) and insert instead:</b>  (3) If the number of nominations made under clause 17(2) exceeds the number of vacancies to be filled a vote of members present shall be held.</p>	To reflect current practice – provide for the vote to be called at the AGM.
23	<p><b>Delete clauses 17(4) and 17(5).</b></p>	To reflect current practice – provide for the vote to be called at the AGM – accordingly provisions about a postal vote not needed.
24	<p><b>Delete clause 17(8)(a) and insert instead:</b>  (8)(a) appoint elected members of the Committee to the offices of the Association, except that the President will be the one who was appointed President elect in the prior year;</p>	To fix typo and re-word so grammatically correct

## **ATTA News December 2014**

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

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ATTA website <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

<b>Contents</b>	
<b>1 Presidential column</b>	<b>1</b>
<b>2 ATTA Conference 2015</b>	<b>2</b>
<b>3 Notice of Meeting: Annual General Meeting</b>	<b>3</b>
<b>4 TTPI Australian Visiting Fellow Awards program</b>	<b>4</b>
<b>5 Arrivals, departures and honours</b>	<b>4</b>
<b>6 New Zealand developments</b>	<b>4</b>
<b>7 Australian and New Zealand tax and related doctoral theses</b>	<b>5</b>
<b>8 IBFD Frans Vanistendael Award for International Tax Law</b>	<b>27</b>
<b>9 Master of Laws in international tax law scholarship</b>	<b>27</b>
<b>10 Call for papers</b>	<b>28</b>
<b>11 Tax, accounting, economics and law related meetings</b>	<b>29</b>
<b>12 ATTA members in the media</b>	<b>31</b>
<b>13 Recent publications</b>	<b>31</b>
<b>14 Quotable quotes</b>	<b>35</b>

### **1 Presidential column**

As the year comes to a close there has been the usual flurry of government activity to try to clear up outstanding matters before the end of the year. The most prominent issue, getting the outstanding budget items through the Senate, could not be resolved before the Parliament rose for the year. In particular, universities are still uncertain about funding over the next budget cycle and that is not good for the sector regardless of your opinion on the issue of increased student fees.

I think that, no matter where you stand on the political spectrum, we have to agree that over recent years the oppositional nature of politics in Australia has not served us well, and this is reflected in the polls.

The MYEFO statement was swamped by the tragic events in Sydney earlier this week, but it is not good reading. One proposal that is buried in the fine print is that the Government will not proceed with the proposed reform to s.25-90 (that currently allows a deduction for interest paid in relation to foreign NANE income). Although the Government justifies the change on the basis of complexity, it is not a good look given the Government's recent pronouncements that it would work to ensure that companies paid their share of tax in Australia?

Although there are no significant tax changes proposed, the current program of cost cutting across the Government will continue. In particular the cutting of 138 government Agencies (which includes some that have already been abolished) could have flow on impacts.

Another sleeper is that low to middle income families will lose from an extension to the freeze on Family Tax Benefits. At the same time, the MYEFO papers highlight an increase in that expense line as more families become eligible due to changes in the labour market.

I was also amused by the nomination by International Tax Review of Google, Starbucks and Amazon as the World's Most Influential Person(s) in Tax for their services in bringing BEPS

to the public (<http://www.internationaltaxreview.com/Article/3288272/The-Global-Tax-50-2013.html>).

The other announcements that were made last week relate to appointments to the Board of Taxation, which saw four new appointments including Michael Andrew from KPMG who replaces Teresa Dyson as Chair. We have also seen the appointment of Justice Geoffrey Nettle to the High Court, and Justice James Edelman to the Federal Court: both of whom have expertise in commercial and tax litigation.

Closer to home, please note the important business that we will be conducting at the AGM in Adelaide on 21 January, particularly in relation to the review of the constitution. If you are unable to attend, you can provide comments to Brett Freudenburg or Brett Bondfield. A proxy voting form is also attached to this newsletter. We will also be electing the incoming executive.

As we come to the end of the academic year I hope that you are all able to take some time out to spend with your families and friends, and I wish you all a safe and happy Christmas season.

Helen Hodgson

## **2 ATTA Conference 2015**

Next year's 27th annual ATTA conference on 19 to 21 January 2015 is coming together well. Some important information is.

**Full Papers due:** Full papers were due by 13 December 2014 to be eligible for judging for a prize. Full papers should be emailed to John Tretola as soon as possible and by no later than **5 January 2015**. John's email address is [john.tretola@adelaide.edu.au](mailto:john.tretola@adelaide.edu.au)

**Registration:** The registration fee is now \$560 inc GST which includes all 3 days of the conference, the conference welcome reception event, the conference dinner and a farewell social event. For Full Time PhD students there is a special registration fee of \$350 which does not include the welcome reception event and conference dinner. To register go to: <http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference> and click on the Conference Registration link.

Note that there is a "Special" registration option for members of the Australian Taxation Office and the Tax Profession of \$350 inc GST to attend the conference only on Tuesday 20 January and Wednesday 21 January, and which does not include conference welcome reception event or the conference dinner. We would appreciate you bringing this to the attention of any industry contacts you have.

**Location:** The conference will be held at The University of Adelaide's North Terrace campus in the heart of the city. The Keynote Plenary sessions will be held in The Braggs lecture theatre and other (parallel) sessions in the Ingkarni Wardli building.

**Keynote Plenary Speakers:** The confirmed keynote speakers are:

Tuesday 20 January – Justice Richard Edmonds of the Federal Court in Sydney, Second Commissioner Andrew Mills of the Australian Taxation Office, and Robert Jeremenko the Senior Tax Counsel of The Tax Institute.

Wednesday 21 January – Justice Anthony Besanko of the Federal Court in Adelaide, Scott Bryant Partner and Head of Legal and Tax, PricewaterhouseCoopers Adelaide (and the firm’s immediate past Managing Partner), and Professor Gordon Cooper, Adjunct Professor at the School of Taxation & Business Law at the University of NSW who will deliver the Patron’s Address.

In addition, Alice McCleary, Independent Professional Company Director and a past National President of the Tax Institute will deliver a dinner speech at the conference dinner.

**Conference Dinner:** The conference dinner will be held at the newly developed Adelaide Oval Stadium which will provide picturesque views of the “hallowed turf” of Adelaide Oval and the city. The standard of dress for the conference dinner is business/cocktail attire.

**Accommodation:** A discounted room rate has been arranged with the Crowne Plaza Adelaide Hotel from \$205 per night. The Crowne Plaza Adelaide Hotel is very close to the University of Adelaide’s North Terrace campus and the conference venue. Bookings can be made by going to:  
<http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference> and clicking on the Crowne Plaza Hotel information link, or by contacting the hotel directly and mentioning that you are with the Australasian Tax Teachers’ Association conference to get the discounted rate.

There are also other hotel options located nearby within the Adelaide CBD such as the Ibis Hotel, the Majestic Roof Garden Hotel, the Mantra on Frome or the Mantra Hindmarsh Square.

**Conference Program:** A final conference program is now available on the conference website by clicking on Event Program link.

If you have any questions about the conference please contact Domenic Carbone email [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au) or visit the conference website at:  
<http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference>

### **3 Notice of Meeting: Annual General Meeting**

Special business will be voted upon at the Annual General Meeting of Members of Australasian Tax Teachers Association (ATTA) to be held on Wednesday 21 January 2015 at 1:45pm at The Braggs lecture theatre, Braggs Building, The University of Adelaide, North Terrace, Adelaide, South Australia, 5005.

**Special business - Amend the constitution of ATTA:** to consider and, if thought fit, to pass the following resolution as a special business:  
‘That the amendments to the ATTA Constitution tabled at the Annual General Meeting be passed to amend the constitution of ATTA.’

Attached are the proposed amendments to the ATTA Constitution for consideration. Also attached is the current ATTA Constitution.

It is possible for members of ATTA vote at the AGM via proxy pursuant to sub-clause 14(4) of the ATTA Constitution. For such a proxy to be valid it must be (a) signed by the member granting it; (b) name the member of the Association authorised to use it and specify the meeting at which it may be exercised; and (c) be registered with the Secretary at least 24 hours before the time notified for the meeting. See pro-forma Proxy Form attached.

#### 4 TTPI Australian Visiting Fellow Awards program

The Tax and Transfer Policy Institute Australian Visiting Fellow Awards program will start in 2015, to fund research visits from Australian scholars to TTPI. We look forward very much to your applications and visits. Find further information on the guidelines and application form here, which is due for submission by 15 February 2015.

<<https://taxpolicy.crawford.anu.edu.au/taxpolicy-grants>>

We will soon announce the International Visiting Fellow awards.

To receive the TTPI newsletter directly, please email [tax.policy@anu.edu.au](mailto:tax.policy@anu.edu.au) or me with any queries on [Miranda.stewart@anu.edu.au](mailto:Miranda.stewart@anu.edu.au)

#### 5 Arrivals, departures and honours

Congratulations to **Robert Whait** who has completed his PhD, *The conception and promulgation of co-operative compliance in Australian taxation policy: a historical study*, (to be conferred in the new year) from the University of South Australia. His supervisors were Prof Lee Parker (Uni SA) and Margaret McKerchar (UNSW).

\*\*\*\*\*

Congratulations to Dr **Antony Ting** on his promotion to Associate Professor in the University of Sydney Business School from 1 January 2015.

\*\*\*\*\*

**Binh Tran-Nam** and **Michael Walpole** (UNSW) have been awarded a three-year ARC Discovery Grant entitled "Winners and losers: Examining tax justice in tax disputes in Australia" commencing in 2015.

\*\*\*\*\*

**Lee Burns** is now Honorary Professor, Graduate School of Government, in the University of Sydney. <[http://sydney.edu.au/arts/gsg/about/staff/lee\\_burns.shtml](http://sydney.edu.au/arts/gsg/about/staff/lee_burns.shtml)>

\*\*\*\*\*

The federal government on 12 December 2014 announced four new appointments to the Board of Taxation. Michael Andrew has been appointed as Chair with Peggy Lau Flux, **Mark Pizzacalla** and Craig Yaxley appointed as members of the Board. Mark Pizzacalla recently completed his PhD on the taxation of small and medium enterprises in Australia through Monash University and his supervisors were **Rick Krever** and **Bill Orow**.

#### 6 New Zealand developments

There are two small things to report from New Zealand in the lead-up to Christmas. First, we have had clarification of whether an individual may claim a foreign tax credit in New

Zealand, where amounts have been withheld in the United Kingdom by a United Kingdom pension provider (from a United Kingdom pension payment made to a New Zealand tax resident). The Inland Revenue has clarified that amounts withheld by United Kingdom pension providers may not be claimed as foreign tax credits in New Zealand. Only amounts where 'foreign income tax' has been paid may be claimed as a foreign tax credit in New Zealand and amounts withheld from pension payments do not qualify as 'foreign income tax' in New Zealand (as the United Kingdom has no right to tax pensions paid to New Zealand tax residents). The Commissioner of Inland Revenue has prepared an operational position for taxpayers (Commissioner's Operational Position on Foreign Tax Credits for Amounts Withheld from United Kingdom Pensions), explaining how to claim repayments from HMRC.

On 4th December, a bill was introduced which proposes to extend the current KiwiSaver rules relating to when funds may be withdrawn for the purchase of a first home. KiwiSaver is the New Zealand retirement savings scheme. Currently, only contributions made by the taxpayer may be withdrawn. The proposed change is that 'member tax credits' (government contributions) will also be eligible for withdrawal (although the initial \$1,000 'kick start' payment will not be eligible for withdrawal). It is becoming increasingly difficult for people to purchase their first home in New Zealand. These proposed policy changes are intended to help first home buyers raise the necessary deposit to purchase their own home.

Lisa Marriott

## 7 Australian and New Zealand tax and related doctoral theses

### Introduction

The following attempts to list many of the Australian and New Zealand tax and related PhD and SJD theses completed in the past forty years and to record those in progress, together with the institution and supervisor/s. Previous editions were published in the ATTA News. 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. 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 let me know of any errors or omissions.

\* indicates SJD

#### Completed ones

Author, Title, Institution, Supervisor/s, Completion, Publication or availability

Abdellatif, Mahmoud Mohamed Khalil *The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India*, University of New South Wales, School of Taxation and Business Law, Prof John Taylor and A/Prof Binh Tran-Nam, 2010

[http://www.unsworks.unsw.edu.au/primo\\_library/libweb/action/dlDisplay.do?docId=unsworks\\_10090&vid=UNSWORKS](http://www.unsworks.unsw.edu.au/primo_library/libweb/action/dlDisplay.do?docId=unsworks_10090&vid=UNSWORKS); *Taxing intellectual property transactions in developing countries: the case of pharmaceutical industry in Egypt and India*, Lambert Academic Publishing, 2013

Abdul Hamid, Suhaila, *Tax compliance behaviour of tax agents: A comparative study of Malaysia and New Zealand*, University of Canterbury, Department of Accounting & Information Systems, Prof Adrian Sawyer & Associate Prof Andrew Maples, 2014



Abdul-Jabbar, Hijat *Income tax non-compliance of small and medium enterprises in Malaysia: Determinants and tax compliance costs*, Curtin University of Technology, Prof Jeff Pope and Prof Dale Pinto, 2009

Ahmed, Akhter *The macroeconomic impact of foreign aid to developing countries*, Deakin University Faculty of Business and Law, 1996 <http://tux.lib.deakin.edu.au/adt-VDU/public/adt-VDU20040907.174003>

Ainsworth, Andrew B *Institutional investors: an analysis of investment style, dividends and trading behaviour*, University of New South Wales School of Banking and Finance, Associate Professor David Gallagher and Dr Kingsley Fong, 2009  
<http://unsworks.unsw.edu.au/fapi/datastream/unsworks:7349/SOURCE01>

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, 2014

Al Yahyae, Khamis *Capital structure and dividend policy in a personal tax free environment: the case of Oman*, University of New South Wales, Australian School of Business - School of Banking and Finance, 2006

Alpert, Karen *The effects of taxation on put-call parity and option exercise behaviour*, University of Queensland School of Business, Steve Gray and Phil Gray, 2004

Anderson, Glenn Michael *Topics in human capital and taxation: effective tax rates on education, the heterogeneous human capital model and the impact of nominal rigidities in the tax system*, University of New South Wales, Australian School of Business – School of Economics, A/Prof Peter Robertson, 2007  
<http://unsworks.unsw.edu.au/vital/access/services/Download/unsworks:3765/SOURCE2?view=true>

Ariff, Mohamed *An investigation of tax-induced dividend effects in the Singapore equity market*, University of Queensland School of Business, 1985

Atkinson, Margaret *A micro-simulation analysis of the intra-generational effects and equity of compulsory superannuation in Australia*, University of Melbourne Centre for Actuarial Studies, Dept of Economics and Commerce, 1997

Auld, Douglas Allen Lauriston *The performance of fiscal stabilisation policy in Australia, 1948-49 to 1963-64*, Australian National University, 1968

Azzi, John *The role of CFC legislation in protecting Australia's domestic income tax base*, University of Sydney Faculty of Law, Prof Richard Vann and Lee Burns, 1995\*

Barkoczy, Stephen *An analysis and evaluation of Australia's pooled development funds program and related tax concessions from legal perspective*, Monash University Taxation Law and Policy Research Institute, 2002

Barrett, Jonathan *Imagining an ethical tax system for South Africa*, University of the Witwatersrand, Prof Iain Currie, 2003

Beggs, Mike *Inflation and the making of macroeconomic policy in Australia, 1945-85*, University of Sydney Political Economy, Faculty of Economics and Business, Dick Bryan,

2010

<http://ses.library.usyd.edu.au/bitstream/2123/7710/1/Mike%20Beggs%20PhD%20thesis.pdf>

Benge, Matt *Taxes, corporate financial policy and investment decisions in Australia*, Australian National University, 1998

Bentley, Duncan *A model of taxpayers' rights as a guide to best practice in tax administration*, Bond University School of Law, Prof Michael Lupton, 2007, *Taxpayers' rights: Theory, origin and implementation*, Amsterdam, Kluwer Law International, 2007, European Academic Tax Thesis Award 2008 for PhDs awarded in 2007  
<http://epublications.bond.edu.au/theses/36>

Bessell, Maxwell *Australian Federal Government service revenues: a taxation perspective*, University of Adelaide Dept of Commerce, 1997

Bevacqua, Giovanni (John) *Australian taxpayer rights to monetary compensation for loss caused by Australian Taxation Office operational acts or omissions*, University of New South Wales, Atax, Prof Michael Walpole (Atax) and Prof Prue Vines (UNSW Law School), 2010; *Taxpayers rights to compensation for Tax Office mistakes*, Ryde, NSW, CCH, 2011 (ATTA Doctoral Series book 3)

Birch, Charles *Evaluating mining and petroleum joint ventures in Australia: a revenue law perspective* Monash University Faculty of Law, A/Prof John Glover, 2001

Bitomsky, Greg *Investigations and the powers of access of the Commissioner of Taxation*, Bond University School of Law, Prof Jim Corkery, c1992\*

Blount, Simon *The politics of the GST: the political influences upon tax reform in Australia*, University of New South Wales, School of Politics and International Relations, 1999

Boyd, Terry *A contemporary exposition of market value of investment real estate*, Queensland University of Technology, 1993

Brackin, Toni *Taxation as a component of financial literacy – How capable are Australians in relation to taxation?* Griffith University, Dr Mark Brimble and A/Prof Brett Freudenberg, 2014

Brash, Nicholas *Does Australian law help or hinder the establishment of employee share schemes?* University of Melbourne, 1995

Brittle, Shane Anthony *Fiscal policy and private saving in Australia: Ricardian equivalence, twin deficits and broader policy inferences*, University of Wollongong School of Economics Faculty of Commerce, Ass Profs Nelson Perera and Ed Wilson, 2009

Burton, Adrian, P *Temples, texts, and taxes: the Bhagavad-gītā and the politico-religious identity of the Caitanya sect: an archival and textual investigation into the text and times of the Sārārtha-varṣiṇī commentary on the Bhagavad-gītā by Viśvanātha Cakravarti*, Australian National University, 2000

Burton, Mark *The interpretation of tax legislation in Great Britain and Australia: a study of the indeterminacy of law*, Australian National University Law Program, Research School of Social Sciences, Dr Peter Sack, Prof Stephen Bottomley and Prof John Braithwaite, 1999

Byrnes, Joshua *The impact of price on alcohol consumption and the cost-effectiveness of a volumetric tax on alcohol in Australia*, University of New South Wales Public Health &

Community Medicine, Faculty of Medicine, Prof Christopher Doran and Ass Prof Anthony Shakeshaft, 2012  
[http://www.unsworks.unsw.edu.au/primo\\_library/libweb/action/dlDisplay.do?docId=unsworks\\_10355&vid=UNSWORKS](http://www.unsworks.unsw.edu.au/primo_library/libweb/action/dlDisplay.do?docId=unsworks_10355&vid=UNSWORKS)

Cass, Bettina *Women, children and the state: A study of child endowment and family allowances in Australia 1916-1981*, University of New South Wales, 1984

Celestin, Lindsay C *Formulary approach to the taxation of transnational corporations: a realistic alternative?* University of Sydney Faculty of Law, Prof Richard Vann, 2000  
[http://setis.library.usyd.edu.au/adt/public\\_html/adt-NU/public/adt-NU20020917.133138](http://setis.library.usyd.edu.au/adt/public_html/adt-NU/public/adt-NU20020917.133138) or  
<http://ses.library.usyd.edu.au/handle/2123/846>

Cheng, Alvin Man Hung *Explorations of structure and choice in taxing capital gains: New Zealand tax experts' perspectives*, University of Waikato, Waikato Management School, Dept of Accounting, Prof Howard Davey and Prof Keith Hooper, Auckland University of Technology, 2010 <http://researchcommons.waikato.ac.nz/bitstream/10289/4232/3/thesis.pdf>

Cheong, Elizabeth *The agricultural co-operative business structure in context: A Western Australian study*, Edith Cowan University Faculty of Education and Arts, Emeritus Professor Alan Black and Dr John Duff, 2006  
<http://ro.ecu.edu.au/cgi/viewcontent.cgi?article=1056&context=theses>

Chunhachatrachai, Papaporn *Corporate income tax compliance costs of small and medium enterprises in Thailand*, Curtin University School of Economics and Finance, Profs Jeff Pope & Dale Pinto, 2013

Cleary, Jo *The evolution of the regulation governing superannuation funds since 1936*, Bond University, Profs Duncan Bentley and John Farrar, 2010

Cleaveland, Mary Catherine *The relationship between R&D investment and dividend payment tax incentives and their role in the dividend tax puzzle*, Georgia State University Robinson College Of Business, Dr Ernest R Larkins, Fred A Jacobs, Detmar W Straub and Sally Wallace, 2006  
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PhDs and SJDs in progress

Author, Title, Institution, Supervisor, Expected completion date (optional)

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Amos, Jude *Taxation in a globalizing world: a tax treaty-consistent alternative for taxing foreign direct investment in Sub-Saharan Africa*, 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\*

Anesa, Mattia *Understanding the emergence, adoption and perceived legitimacy of corporate tax practices in Australia*, University of Queensland Business School, Dr Nicole Gillespie (UQ) and Prof Kerrie Sadiq (Queensland University of Technology)

Aydos, Elena de Lemos Pinto *Assistance to emissions-intensive and trade-exposed industries in the European Union, New Zealand and Australia: Focus on the linking of ETS and WTO issues*, 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 Western Australia School of Law, Prof Nolan Sharkey

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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

Benshalom, Ilan *The use of international tax arrangements to promote global wealth redistribution*, Monash University Business & Economics - Business Law and Taxation, Profs Rick Krever & Vince Morabito

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Brabazon, Mark *Principles of international trust taxation*, University of Sydney Faculty of Law, Profs Richard Vann & Michael Dirkis, 2017

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Brown, Catherine *Tax discrimination in international commerce: should bilateral tax treaties respond to the pressure of global trade?* Monash University Taxation Law and Policy Research Institute, Profs Rick Krever & Vince Morabito

Buchanan, Neil *What do we owe our future generations?* Monash University Taxation Law and Policy Research Institute, Profs Rick Krever & Vince Morabito

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Chak, Clement *A comprehensive anti tax haven legislation for Australia and New Zealand: international comparative studies and reform*, University of Canterbury, Prof Adrian Sawyer & Dr John McLaren (University of Wollongong)

Cheng, Selina *Can Australia step further in protecting environment by using trade-restrictive measures?* University of New South Wales, Australian School of Business, School of Taxation and Business Law, Bill Butcher & A/Prof Binh Tran-Nam

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)

Delany, Tom *Tax treatment of mining compensation payments*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Profs Chris Evans and Dale Pinto (Curtin University)

Dick, Caroline *Sumptuary law by any other name? Taxation law as regulator of dress in Australia 1850-2000*, University of Wollongong Faculty of Law, Dr Marett Leiboff  
Dr Cassandra Sharp

Evans, Alexandra *Is present entitlement an appropriate factor for determining whether a trustee or beneficiary bears tax on trust income under Division 6 of Income Tax Assessment Act 1936 (Cth)?* University of Sydney Faculty of Law, Prof Graeme Cooper, 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

Gerber, Solomon *Taxation of trusts*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, 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 Vince Morabito

Gupta, Gaurav *The development of concessional tax policy in the light of the OECD harmful tax practices initiative*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Profs Robert Deutsch and Michael Walpole

Hamilton-Jessop, Wes *The taxation of corporate groups through the consolidation regime*, University of Sydney Business School, Prof RG Walker, 2013

Heatley, Wendy *Integrating the Australian tax, superannuation, social security and child support systems*, Tax and Transfer Policy Institute, Australian National University, Profs Peter Whiteford, Miranda Stewart and John Hewson

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- Jarvie, Deborah *Optimizing the balance between alternative forms of governmental tax policy, regulations and decentralized decision-making, for sustainable water management*, Monash University Taxation Law and Policy Research Institute, Prof Chris Arup & Dr Carolyn Sutherland
- Jogarajan, Sunita *Tax treaty history*, University of Sydney Faculty of Law, Jürgen Kurtz (University of Melbourne) & Prof Richard Vann, 2017
- 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
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- Khan, Shafi *Could and should the European union integrate member states' income taxation systems*, Monash University Taxation Law and Policy Research Institute, Profs Rick Krever & Michael Lang (Vienna University of Economics and Business)
- 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
- 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 *Tax crime: anomalies and unfairness created by the intersection of tax and criminal law*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Michael Walpole and A/Prof Robin Woellner, 2015
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- Makara-Majinda, Tshepiso *Administrative and compliance costs of VAT for small and medium enterprises in Botswana*, Curtin University, Profs Jeff Pope and Dale Pinto
- Margalioth, Yoram *Reaching international cooperation on climate change*, Monash University
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- Morrissey, Suzy *A critical analysis of Aotearoa New Zealand's tax policies from a liberal feminist perspective*, Victoria University of Wellington, A/Prof Lisa Marriott and Dr Amanda Reilly
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- Murray, Ian *Accumulation of income by not-for-profits: Use it or lose it?* University of Tasmania, Profs Gino Dal Pont and Don Chalmers
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- Niemirovski, Apolonia *Determinants of cognitive hardiness (resilience) and wellbeing in the Australian tax industry: stress, coping, health and work performance*, University of Adelaide, Dr Neil Kirby (Psychology Dept - The University of Adelaide), Prof Alexander J Wearing (Psychology Dept - University of Melbourne), Ass Prof John Brebner (Psychology Dept - University of Adelaide)
- Palmer, Carolyn *Good tax policy on shaky ground? An assessment of tax policy responses to natural disasters*, Victoria University of Wellington, Prof Norman Gemmell and A/Prof Lisa Marriott
- 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 Canterbury, Prof Adrian Sawyer and A/Prof Andrew Maples
- Raig, John Tensay Peter *Determinants of effective tax investigation in Malaysia*, Curtin University, Prof Dale Pinto & Dr Prafula Pearce
- Ramli, Rosi *The Challenges of sustainable transportation: an international comparative perspective with particular reference to Southeast Asian experience*, Macquarie University, A/Prof Hope Ashiabor
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Rowntree, Bruce *The effective use of offshore financial centres by Australian residents*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Profs Robert Deutsch and Nolan Sharkey (University of Western Australia)

Russell, Tim *How can fiscal reconstruction rules be designed which are consonant with good systems for taxing business income and which foster in-bound investment into Australia?* University of New South Wales, Australian School of Business, School of Taxation and Business Law, Profs Chris Evans & Bob Deutsch

Salehifar, Alireza *Restrictive tax measures: From the perspective of competition and fundamental freedoms of movement (a comparative study between WTO and EU laws)*, University of Canterbury, Prof Adrian Sawyer and A/Prof Andrew Maples

Seymour, Elen *Taxation of charities: Advancing religion as a charitable purpose*, 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 Prof 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

Suriyani, Niken E *Aggressive tax planning in Indonesia and other countries: portrait and remedy*, Monash University Business & Economics - Business Law and Taxation, Dr Ken Devos & Prof Vince Morabito

Susila, Budi *Compliance costs of large company taxpayers in Indonesia*, Curtin University, 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, Prof Richard Vann, 2016

Teo, Nikki Jern-Li *The history and development of international tax coordination in the United Nations: 1946-1979*, University of Sydney Faculty of Law, Prof Richard Vann

Vanderbruggen, Edwin *The protection of foreign investors under investment treaties in matters of taxation*, Monash University, Prof Rick Krever & Dr Nicola Charwat

Villios, Sylvia *A framework for corporate insolvency taxation: the crossroads of the theoretical perspectives in taxation law and insolvency law*, University of Adelaide, A/Prof Christopher Francis Symes and A/Prof Paul Kenny (Flinders University)

Warner, Helen *Australia's public tax guidance system*, University of Sydney Faculty of Law, Profs Michael Dirkis & Rebecca Millar, 2020

Werren, Kip *Utilising taxation incentives to promote private sector funded conservation*, University of Western Sydney, Profs Michael Jeffery, Donna Craig and Paul Martin, (University of New England Agriculture Law Centre)

White, Heather *Growth of the US municipal securities market, effects of that growth and recommended improvements to the market*, Monash University, Profs Rick Krever & Paul von Nessen

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, Prof Dale Pinto

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

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, Prof Chris Evans and A/Prof Binh Tran-Nam

Zhang, Xiao (David) *Tax systems and the fourth wave: explorations of the internet 'tax leak'*, University of Canterbury, Prof Adrian Sawyer and Dr Rob Vosslander

Other resources:

Australian Digital Theses Program ceased operation on 28 March 2011. Australian theses are now searchable via the National Library of Australia's Trove service <http://trove.nla.gov.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://www.lib.umi.com/dissertations/gateway> for subscribers only

UNESCO Clearing House on Electronic Theses and Dissertations

<http://www.eduserver.de/unesco>

Universal Index of Doctoral Dissertations in Progress <http://www.phddata.org>

Various university online library catalogues, eg Australian National University, Deakin University, University of New South Wales, University of Sydney etc.

Some individual Australian academic websites include:

Australian National University College of Law

<http://law.anu.edu.au/researchStudents/MeetStudents.asp>

Monash University Taxation Law and Policy Research Institute

<http://www.buseco.monash.edu.au/blt/tpri/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>

Colin Fong

## **8 IBFD Frans Vanistendael Award for International Tax Law**

Call for applications: IBFD wishes to promote outstanding scientific research output on international tax law. For this purpose it has decided to introduce the IBFD Frans Vanistendael Award, named after its previous, esteemed Academic Chairman, Prof. Dr. Frans Vanistendael. With his academic production at the highest scientific standards, Professor Vanistendael has long distinguished himself as one of the most far-sighted scholars in the field of international tax law.

### **I. Funding, focus and requirements**

The proposed dotation is EUR 10,000 plus a flat financial reimbursement for travel and accommodation expenses incurred to attend the award ceremony.

Eligible publications are all articles and book chapters on international tax law (including EU tax law), in paper or digital format (with an ISBN or ISSN number), published in English between 1 January 2014 and 31 December 2014, which have provided an outstanding contribution to the development of international tax law. Applications may be submitted by anyone (therefore not just by the author) with a supporting statement of up to 100 words and an abstract of up to 100 words (prepared by the one submitting the application) until 31 January 2015 via email to [academic@ibfd.org?subject=IBFD%20Frans%20Vanistendael%20Award](mailto:academic@ibfd.org?subject=IBFD%20Frans%20Vanistendael%20Award). The subject line should include "IBFD Frans Vanistendael Award". There is no age limit for applicants.

### **II. Application and selection process**

The applications for the Frans Vanistendael Award will be evaluated by an international jury composed of Philip Baker, Tsilly Dagan, Rick Krever, Michael Lang, Pasquale Pistone (Chairman), Wolfgang Schön, Luis E. Schoueri, Stephen Shay, Maria Teresa Soler.

Members of the jury are not eligible for the award.

### **III. Award information**

The shortlisted publications will be announced on the IBFD Academic website on 1 April 2015. The jury will decide on the winner of the award by a 2/3 majority. The award will be conferred in September 2015 at the IBFD premises in Amsterdam, the Netherlands.

Submit your application mail to:  
[academic@ibfd.org?subject=Frans%20Vanistendael%20Award](mailto:academic@ibfd.org?subject=Frans%20Vanistendael%20Award)  
<http://www.ibfd.org/Academic/IBFD-Frans-Vanistendael-Award-International-Tax-Law>

## **9 Master of Laws in international tax law scholarship**

The Institute for Austrian and International Tax Law would like to inform you about a **Scholarship for a full time course within our LL.M. program in International Tax Law**: Erste Bank and Die Presse offer a full-time scholarship for the academic year 2015/2016 amounting to €13.900,-. Every graduate in the field of economics, social science and law, who has not yet reached 30 years of age by the time of application, is allowed to apply. The scholarship will be granted in accordance with regulations for the curriculum of the LL.M. program in International Tax Law to the applicant who best fulfills the academic accomplishments. Additional skills will be taken into account, as well.

Please submit your application for the scholarship by **February 28, 2015 at the latest, to Ms. Mag. Ender**. Any recourse to courts of law is excluded. The application form is available to download at <http://www.international-tax-law.at> at „Scholarship“.

The deadline for applications for a regular place in the course is **April 15, 2015**.

For further information please contact:

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

## **10 Call for papers**

**Fresh submissions are being welcomed by the peer-reviewed journal *Advances in Taxation***

*Advances in Taxation* publishes relevant, quality manuscripts from around the world on any aspect of federal, state, local, or international taxation including tax compliance, tax planning, tax policy issues, and current issues in tax.

The journal welcomes and encourages interdisciplinary research and a wide variety of research methods, including archival, experimental, survey, qualitative, case-based, legal and literature review approaches that are appropriate to the project.

Potential authors should note that manuscripts should be rigorous and of interest to a broad cross-section of scholars interested in taxation. The Editor will consider occasional publication of manuscripts related to tax education and good replications by doctoral students/faculty of earlier studies where there is an extension of the original paper e.g. through sample period, country of sample or other contribution. Manuscripts are peer reviewed by two external academic experts and comments are sent back to authors within two to three months.

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<https://paulcollege.unh.edu/faculty/hasseldine>  
<http://www.emeraldgroupublishing.com/products/books/series.htm?id=1058-7497>

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## 11 Tax, accounting, economics and law related meetings

### Local

ATTA's **27th Annual Conference** will be hosted by the University of Adelaide 19-21 January 2015. The theme of the conference is *Tax - "It's time" for change*. The conference will celebrate 27 years of ATTA in Australasia. Further information about the conference (including accommodation options and the programme) will be included in future newsletters. In the meantime if you have any questions please contact Domenic Carbone at [domenic.carbone@adelaide.edu.au](mailto:domenic.carbone@adelaide.edu.au)  
< <http://blogs.adelaide.edu.au/law/2014/07/08/australasian-tax-teachers-associations-conference>>

Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University **Looking Forward at 100 years: Where Next for the Income Tax?** on 27-28 April 2015. As the White Paper tax reform process kicks off with release of the Issues Paper in the new year, Australia's income tax reaches 100 years of age. We look forward to your Abstracts for this important conference. Participants with accepted papers will be funded to participate in the conference.

Please send your paper Abstract to [tax.policy@anu.edu.au](mailto:tax.policy@anu.edu.au) by 30 January 2015. See further < <https://taxpolicy.crawford.anu.edu.au/department-news/5149/call-papers-looking-forward-100-years-where-next-income-tax>>

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](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, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.

Danielle Thurston, Event and Member Services Executive The Tax Institute Phone: 02 8223 0000; Direct: 02 8223 0014 Fax: 02 8223 0077 [daniellethurston@taxinstitute.com.au](mailto:daniellethurston@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>

**Institute for Austrian and International Tax Law** 2014/15 events:

- January 12-17, 2015 – Seminar: “The Practice of Double Tax Treaties in Case Studies”
- January 19, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (German/English): Bertil Wiman/Björn Bodenwaldt
- January 19/20, 2015 –Conference: „Arbitration and taxation“
- January 21, 2015 – Symposium zum Unternehmenssteuerrecht (in German)
- January 26, 2015 – KPMG-WU-Workshop: “Abzugsverbote“ (in German)
- January 29, 2015 – Semesterclosing
- February 13-17, 2015 – European Doctorate Seminar
- March 12, 2015 – Semesteropening



March 16, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (in English): Peter Essers/Carlo Romano  
 April 13, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (in English): Christopher Orchard/Andrew Dawson  
 April 20, 2015 – Wolfgang Gassner-Gedächtnisvorlesung (in German): Prof. Joachim Englisch  
 May 18, 2015 – Panel discussion with tax lawyers (in German)  
 June 1, 2015 – PwC-WU-Seminar: “Current Developments in European and International Tax Law” (German/English): Aline Kapp/Claudine Devillet  
 June 11-13, 2015 – Conference: “Tax Treaty Case Law Around the Globe”  
 June 19, 2015 – 22nd Symposium on International Tax Law: “BEPS and Tax Treaties”  
 June 25, 2015 – Semesterclosing  
 July 30/1, 2015 – Second EU-China Tax Summit  
 July 2-4, 2015 – Conference: “The Impact of Bilateral Investment Treaties on Taxation” (Rust, Burgenland)  
 July 13-17, 2015 – CEE Vienna International Tax Law Summer School  
 The topics of the seminar sessions and other events can always be found at [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). Please feel cordially invited to visit our website again regularly. 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.

**International Bureau of Fiscal Documentation.** Various courses in Amsterdam, the Netherlands or in Malaysia. 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 2014 courses go to <http://www.ibfd.org/Training>  
 IBFD International Tax Courses - A selection of related courses in 2015  
 Transfer Pricing Workshop 23 - 24 March 2015, Singapore  
 Treaty Aspects of International Tax Planning 26 - 28 November, Sao Paulo  
 International Corporate Tax Planning Aspects 20 - 22 April 2015, Singapore  
 VAT Considerations in M&A Transactions 28 - 29 May 2015, Amsterdam

**Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)**, 21-22 May 2015, IBFD Head Office, Amsterdam, The Netherlands. In 2015, IBFD will organize the 13th edition of the meeting for doctoral researchers and the 4th edition of its postdoctoral (early career scholars) meeting. The purpose of these meetings is to provide the researchers with an opportunity to discuss their current research projects with leading academics and a select circle of colleagues. Participants benefit from tailored coaching provided by our panel of international tax professors, as well as from the feedback provided by peers from various parts of the world. Our aim is to provide researchers with a forum to further their research in the field of taxation.

<[http://www.ibfd.org/IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0?utm\\_source=Asia-Pacific%20newsletter%20September&utm\\_medium=email&utm\\_campaign=AP30-09-2014&utm\\_content=IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0](http://www.ibfd.org/IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0?utm_source=Asia-Pacific%20newsletter%20September&utm_medium=email&utm_campaign=AP30-09-2014&utm_content=IBFD-Tax-Portal/Events/Doctoral-Meeting-Researchers-International-Taxation-DocMIT-and-Postdoctoral-0)>

**International Fiscal Association Congresses** <http://www.ifa.nl/pages/default.aspx>  
 2015 **Basel, Switzerland** (30 August 2015 - 4 September 2015) [www.ifabasel2015.com](http://www.ifabasel2015.com)  
 Topics under consideration as Subjects 1 and 2 of the Congress are "The use of tax measures in the area of research and development (R & D)" and "Taxation and fundamental rights: taxpayers' procedural rights in a globalised world"  
 2016 **Madrid, Spain**

2017 **Rio de Janeiro, Brazil**  
2018 **Seoul, Korea, Rep of**  
2019 **London, United Kingdom**

**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>

Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>

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/lawcouncil/index.php/conferences>

Practising Law Institute <http://www.pli.edu/>

New York County Lawyers Association <http://www.nycla.org>

American Bar Association Taxation CLE topics

[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)

New York Bar Association <http://www.nysba.org/>

Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>

For Australian ones <http://www.hg.org/legal-events-australia.asp>

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 ATTA members in the media

### Passant, John

Aston, Heath 'Hockey backflips on tax laws to target multinational profit shifters', *The Age* 17 December 2014, <<http://www.theage.com.au/federal-politics/political-news/hockey-backflips-on-tax-laws-to-target-multinational-profit-shifters-20141216-128ebg.html?rand=8677333#comments>>

### Morabito, Vince

Watson, Andrew 'Class actions are bad for bad business', *Australian Financial Review* 5 December 2014 p 33

## 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

(2014) 1 *Curtin Law & Taxation Review* (inaugural issue)

The Benefit of Legal Taxonomy - James Edelman

What is Tax Avoidance? - G T Pagone

Statutory Interpretation — The Two Step Approach - Bruno Zeller

Principle of Non-Discrimination in GSP Schemes: Revisiting EC-Tariff Preferences - Sharmin Tania

The Australian Consumer Law after the First Three Years — Is it a Success? Des Taylor & Noeleen McNamara

The Inherent Failure of Current Occupational Health and Safety Legislation in Prostitution - Anushka Van Der Veen and Nick Goiran

The Zero-Rated Treatment of Food: Still Equitable? Was it Ever? - Tomas Fitzgerald

Victory for the Commissioner of Taxation: Promoter Penalties Update - **Rachel Tooma**

Reform of the Capital Gains Tax in Australia: Is a CGT Necessary and Could it be Improved? - Andrew Smailes

Case Notes

BCM v The Queen [2013] HCA 48 - Joshua Muljohardjo

Comcare v PVYW (2013) 250 CLR 246 - Joshua Muljohardjo

Commonwealth v Australian Capital Territory (2013) 250 CLR 441 - Victoria Barker

Electricity Generation Corporation v Woodside Energy - Ltd (2014) 306 ALR 25 - Madisen Scott

Marsh v Baxter [2014] WASC 187 - Nadine Elmowaf

**Dabner, Justin** ‘Australian tax controversies and human rights’ (2014) *Australian Tax Week*, 14 November 2014 [¶977]

**Dabner, Justin** ‘CGT planning for business sale (gone wrong)’ (2014) *Australian Tax Week*, 21 November 2014 [¶996]

Flynn, Michael & **Stewart, Miranda** *Death & taxes: tax-effective estate planning*, 6<sup>th</sup> ed, Sydney, Thomson Reuters, 2014

Maharaj, Keshni ‘The High Court is set to consider the Victorian Lend Lease decisions’ (2014) 25 *Journal of Banking and Finance Law and Practice* 263-67

Murphy, Kristina & Helmer, Irene ‘Testing the importance of forgiveness for reducing repeat offending’ (2013) 46 *Australian & New Zealand Journal of Criminology* 138–156. “Using survey data collected from tax offenders who had been caught and punished by the Australian Tax Office, it will be shown that stigmatizing shaming had no direct impact on their subsequent compliance-related behaviours”.

Novak, Mikayla ‘The Australia 'low taxing country' myth’, Institute of Public Affairs, December 2014

<[http://www.ipa.org.au/portal/uploads/The\\_Australia\\_low\\_taxing\\_country\\_myth-2\\_December\\_2014.pdf](http://www.ipa.org.au/portal/uploads/The_Australia_low_taxing_country_myth-2_December_2014.pdf)>

**Passant, John** ‘Double tax agreements impede Google tax’, letter to the Editor, *Australian Financial Review* 11 December 2014

<[http://www.afr.com/p/opinion/double\\_tax\\_agreements\\_impede\\_google\\_EeEXbNq8y3fXBR7u70TQdO](http://www.afr.com/p/opinion/double_tax_agreements_impede_google_EeEXbNq8y3fXBR7u70TQdO)>

**Stewart, Miranda** ‘What makes a resilient tax system?’ 10 September 2014, <<https://taxpolicy.crawford.anu.edu.au/news/4636/what-makes-resilient-tax-system>> originally published as ‘Creating a tax system that is fair to all’ in the *Canberra Times* 10 September 2014 <<http://www.canberratimes.com.au/comment/creating-a-tax-system-that-is-fair-to-all-20140909-10ea9z.html>>

## **Overseas**

*Asia-Pacific Tax Bulletin* Number 6 - 2014

International - Income Taxation through the Life Cycle of an Extractive Industries Project - **Lee Burns**

Public-Private Partnerships and Tax Incentives Used in Asian Countries To Encourage Infrastructure Development - Michael F Curran

An Evaluation of Excise Duties in the SAARC Member States - Rup Khadka

China (People’s Rep) - Chinese Direct Investments in the EU: New Tax Treaties and Effective Corporate Tax Burdens - Sven-Eric Bärsch, Christoph Spengel and Frank Streif

India - Casenote – Delhi High Court Decision on Taxability of Offshore Supply and Services - Kamesh Susarla and Chitruhi Krishnan

Singapore - Deduction of Interest and Other Borrowing Costs in Singapore: A Review of the Principles Set Out in Three Recent Court of Appeal Decisions - Poh Eng Hin

Indian case law monitor - Source Rules in India - Amar Mehta

Australia - Customs Duty Valuation and Transfer Pricing - Anton Joseph

Singapore - IRAS Consultation Paper on Transfer Pricing Documentation - Luis Coronado, Henry Syrett and Martina Klein

Developments - Reports on the following: Australia, China (People’s Rep.), French Polynesia, India, Indonesia, Japan, Kazakhstan, Korea (Rep.), Kyrgyzstan, Malaysia, Maldives, New Caledonia, New Zealand, Singapore, Sri Lanka, Taiwan, Uzbekistan and Vietnam

*British Tax Review* Number 5 2014

Current Notes

International taxation and the BEPS Action Plan: challenged by modernity? Timothy Lyons  
Case Notes

SCA Group Holding BV, X AG and others, and MSA International Holdings BV and another: the CJEU considers the impact of EU law on the scope of tax groups or fiscal unities

Emma Hardwick and Michael McGowan

R. (on the application of Eastenders Cash and Carry) and R. (on the application of First Stop Wholesale) v HMRC - Kelly Stricklin-Coutinho

Articles

The Applicability of Direct Tax EU Directives within EEA States: the Position of the UK on Withdrawal from the EU - Vigdis Sigurvaldadottir

Co-ordination of Corporate Exit Taxation in the Internal Market and Beyond - Erik Röder

Exclusion of Dual Resident Subsidiary from Fiscal Unity: Infringement of EU Law? Thomas Kollruss

China’s Business-Tax-to-VAT Reform: An Interim Assessment - Wei Cui

Taxpayers’ Legal Privilege in the US and New Zealand: Lessons for the UK and Australia - **Maria Italia**

*Bulletin for International Taxation* Number 12 - 2014

Articles - Special issue on China

China Streamlines Taxpayer Service - Wang Jun

Collecting Unpaid Tax Offshore: Caribbean Tax Havens and Foreign Direct Investment in China - Dongmei Qiu

Proving the Tax Law of China in a Foreign Court - **Nolan Sharkey**

The Current State of Play of Foreign Investment Vehicles in China: Is Partnership a Rising Star? **Antony Ting** and Xiliang Ge

Taxation of Personal Services in China - Miranda Webster, Yue Mei Guo and **Ann O'Connell**

Towards an Improved Design of the Chinese General Anti-Avoidance Rule: A Comparative Analysis - Wei Xiong and **Chris Evans**

**Burnett, Chloe; Taylor, C John** & Wong, Jenny 'Australia', in: *IFA Cahiers 2014* - Volume 99B: Qualification of taxable entities and treaty protection, pp 103-125

(2014) 62 (3) *Canadian Tax Journal*

<[http://www.ctf.ca/CTFWEB/EN/Publications/CTJ\\_Contents/2014CTJ3.aspx](http://www.ctf.ca/CTFWEB/EN/Publications/CTJ_Contents/2014CTJ3.aspx)>

FATCA in Canada: The Restriction on the Class of Entities Subject to FATCA — Roy A. Berg and Paul M. Barba

User Fee Design by Canadian Municipalities: Considerations Arising from the Case Law — Kelly I.E Farish and Lindsay M. Tedds

Trust Residence After Garron: Provincial Considerations — H. Michael Dolson

Policy Forum: Editor's Introduction—Addressing Treaty Shopping — Tim Edgar

Policy Forum: Canada's Anti-Treaty-Shopping Proposals and International Treaty Obligations — Ken Snider

Policy Forum: UK and EU Approaches to Treaty Shopping — Jonathan Schwarz

Policy Forum: What Makes a Dutch Company Dutch? The Evolution of US Limitation-on-Benefits Provisions — Patricia A. Brown

Policy Forum: Australia's Twin-Track Approach to Treaty Shopping — **Graeme S Cooper**

Finances of the Nation: Survey of Provincial and Territorial Budgets, 2013-14 International

Tax Planning: Estate Planning: US-Resident Beneficiaries of a Canadian Estate - Part 2

Personal Tax Planning: Hybrid Sale of Shares and Assets of a Business

Planification fiscale personnelle: Vente hybride d'actions et d'actifs d'une entreprise

*Derivatives & Financial Instruments* Number 6 - 2014

Editorial - The European Commission and Its Work on Investment Funds, Pension Funds and Insurers - Hein Vermeulen

International - Relevance of the OECD BEPS Project to Derivatives and Financial Instruments - Richard Collier

International - Captives to 2020: Opportunities and Challenges - Jeff Soar, Simon Burtwell and James Smith

International - Substance Requirements for Entities Located in a Harmful Tax Jurisdiction under CFC Rules and the EU Freedom of Establishment - Daniël S. Smit

Italy - News and Clarifications on the Tax Residence of Collective Investment Vehicles and on the Corporate Tax Exposure for European Investment Fund Managers - Paolo Arginelli and Francesco Avella

United States - CFC's Indirect Investments in US Property Results in Income Inclusion for US Purposes - Paul Carman

International - VAT on Intercompany Supplies: Why Skandia Is a Big Deal - Jochum Zutt

*European Taxation* Number 12 - 2014

European Union - Has the Case Law of the ECJ on Final Losses Reached the End of the Line? Michael Lang

European Union - Taxation of the Digital Economy – An EU Perspective - Björn Westberg

European Union - The Emergence and Enforcement of Green Taxes in the European Union – Part 2 - Pietro Mastellone

European Union - The Potential Impact of Euro-Mediterranean Association Agreements on the Taxation of Inbound Dividends - João Sérgio Ribeiro

EU Update – Commission - Laura Ambagtsheer-Pakarinen; Council - Laura Ambagtsheer-Pakarinen; Court of Justice - Laura Ambagtsheer-Pakarinen

What's going on in ...

Austria - Deductibility of Interest and Royalties Restricted: Is Austria a BEPS Role Model?  
Hermann Peyerl

Germany - The Tax Treatment of a Buyback of Own Shares - Martin Weiss, Thomas Loose  
and Michael Oskamp

Introduction of Substance Requirements for Netherlands Holding Companies - Norbert Vis

OECD Revenue statistics 2014 <<http://www.oecd.org/tax/tax-policy/revenue-statistics-19963726.htm>>

*World Tax Journal* Number 3 - 2014

The Origins of Article 5(5) and 5(6) of the OECD Model - John F Avery Jones and Jürgen  
Lüdicke

An Economic Perspective on Double Tax Treaties with(in) Developing Countries - Julia  
Braun and Martin Zagler

Transfer Pricing, Integration and Synergy Intangibles: A Consensus Approach to the Arm's  
Length Standard - Mitchell A Kane

Tax Incentives and Territoriality within the European Union: Balancing the Internal Market  
with the Tax Sovereignty of Member States - Edoardo Traversa

#### **14 Quotable quotes**

“When chairman Peter Costello emerged to defend the Future Fund's dozens of tax haven entities in the aftermath of the Lux Leaks scandal, he was correct in pointing out that these murky structures were not designed to avoid tax in Australia.

They are designed to avoid paying tax to other governments.

Costello cited the doctrine of "sovereign immunity", whereby the state cannot commit a legal wrong and is immune to civil and criminal prosecution. This is arguably a valid point but the sovereign state should also be held to a higher standard of corporate behaviour, so that private corporations might follow its example and refrain from deploying devious schemes to skive out of their legal and civil obligations.

Thanks to the power of vested interests, there is a lack of leadership in the tax field. Not only is the government compromised by its tax havens, but so are the four big audit firms compromised by their tax policy advice to government on one hand and their tax avoidance advice to large clients on the other.”

Source: West, Michael ‘Big business misses the tax elephant’ *Sydney Morning Herald* Business Day Opinion 27 November 2014 p 28 also published as ‘Leadership needed on tax fairness in Australia’ < <http://www.smh.com.au/business/comment-and-analysis/leadership-needed-on-tax-fairness-in-australia-20141126-11ukw2.html>>

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“Treasury Secretary Dr Martin Parkinson has slammed sections of the business community for repeatedly calling for the federal government to cut the corporate tax rate and increase the GST, saying "a lot of what this debate is about is people saying of government, 'take money from the citizenry at large and give it to me'."

Dr Parkinson, who spoke at a Committee for Economic Development of Australia in Melbourne on Thursday, says Australians need to start talking more about the trade-offs we have to make to achieve important economic objectives.

This means different groups in society need to agree on the best ways to create a "more prosperous and stable country" and this will necessitate a debate about tax reform.

But he said some of the loudest voices in the current tax reform debate were coming from 'vested interests' who keep calling for a cut to the corporate tax rate and an increase in the GST.

He said this argument had not been thought through properly because, if it were pursued, it would increase the consumption tax burden on the average Australian by "40 to 45 per cent."

"You can open the paper almost any day of the week and find a business leader out there saying you should lower company tax rates and if the government [wants] more revenue it should jack up the GST," Dr Parkinson said on Thursday."

Source: Hutchens, Gareth 'Dr Martin Parkinson slams big business for calling for cut to the corporate tax rate' *Canberra Times* 28 November 2014  
<<http://www.canberratimes.com.au/business/the-economy/dr-martin-parkinson-slams-big-business-for-calling-for-cut-to-the-corporate-tax-rate-20141127-11vdpp.html>>

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"Optimism is one thing. Inevitability, another. Pockett expects the holistic tax reform process to take at least 10 years.

"Do not worry", they say de Gaulle once said, "one day, I will certainly die".  
So too, tax reform will certainly happen.  
One day."

Source: Walsh, Katie 'Forging a new way towards tax reform', *Australian Financial Review* 2 December 2014 p 37

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"Hundreds of rich Australians have come forward to declare billions of dollars in untaxed assets and income stashed in bank accounts in Switzerland and in other countries.

The rush comes as what the Australian Taxation office says is the last tax amnesty it will ever offer comes to an end.

In a warning to anyone feeling reluctant to come forward, ATO said it has an "informer" who has already handed them a list of 122 Australians with Swiss bank accounts.

To date, 750 Australians have declared a total of \$240 million in income and \$1.7 billion in assets under the amnesty and another 800 expected to make voluntary disclosures.

The biggest individual disclosure by a taxpayer was \$50 million in income \$160 million in assets that had been held in Lichtenstein and Switzerland. The smallest was a disclosure of \$10,000."

Source: Khadem, Nassim 'ATO tax amnesty nets billions, but hunt for rich with secret Swiss accounts continues', *The Age Business Day* 9 November 2014

<<http://www.theage.com.au/business/ato-tax-amnesty-nets-billions-but-hunt-for-rich-with-secret-swiss-accounts-continues-20141209-1237mb.html>>

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“Now that GPs are officially tax collectors, will they also be doing tax audits alongside health checks?”

Source: Watson, Richard Letter to the editor, *Sydney Morning Herald* 11 December 2014 p 18

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“Treasurer Joe Hockey has broken a pledge to impose tough new tax avoidance rules on multinational companies that shift billions of dollars in profits between Australia and their international subsidiaries.

The practice of global corporations loading up subsidiaries with debt and then claiming relief from the Australian tax man on the interest paid gives an "unfair competitive advantage" over local rivals, Treasury said in 2013.

"When some taxpayers avoid or minimise their tax in a sustained way, the tax burden eventually falls more heavily on other taxpayers," a Treasury issues paper found at the time.

The Gillard government announced the abolition of deductions under section 25-90 of the Income Tax Assessment Act 1997 as part of a package to combat tax minimisation by global corporations, at a projected benefit to the taxpayer of \$600 million.

In November last year, Mr Hockey and the then Assistant Treasurer, Arthur Sinodinos, announced they would not legislate Labor's package, saying it would impose "unreasonable compliance costs on Australian companies" with subsidiaries offshore.

The current loophole favours the largest Australian companies such as BHP Billiton and Rio Tinto, currently under pressure from diving commodity prices.

Instead, Mr Hockey – who has trumpeted a global tax crackdown on multinationals through the G20 process – and Mr Sinodinos pledged in November to "introduce a targeted anti-avoidance provision after detailed consultation with stakeholders".

But in Monday's Mid-Year Economic and Fiscal Outlook, a single line on page 117 revealed: "The government will not proceed with a targeted anti-avoidance provision to address certain conduit arrangements involving foreign multinational enterprises, first announced in the 2013-14 MYEFO."

Source: Aston, Heath ‘Hockey backflips on tax laws to target multinational profit shifters’, *Sydney Morning Herald* 17 December 2014 pp 1, 4 <<http://www.theage.com.au/federal-politics/political-news/hockey-backflips-on-tax-laws-to-target-multinational-profit-shifters-20141216-128ebg.html?rand=8677333#comments>>

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"I say if you're going to have a discussion about tax reform it's preferable to have some padding amongst public opinion because this is hard," Mr Costello told the ABC's 7.30 program.



"This is harder than balancing a budget and I've done both and major tax reform is off the Richter scale."

Mr Costello also warned against raising the GST for the wrong reasons.

"If all you did was increase the GST it would be a negative for the economy," he said.

"If you increase the GST in order to cut income tax, that is, you're re-weighting the tax system from the direct to the indirect, that might do something for the economy.

"The question is, what would we get from any re-weighting on the GST system? And if we don't get cuts in income tax, company tax, and other efficiencies then it's not worth doing."

Source: Lane, Sabra 'Former treasurer Peter Costello warns tax reform hard without 'padding' in public opinion, more difficult than balancing budget', *7:30 Report*, ABC TV, 17 December 2014

<<http://www.abc.net.au/news/2014-12-17/costello-says-tax-reform-harder-than-balancing-budget/5974576>>

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