



28th Australasian Tax Teachers Association Conference

Tax and Time Travel:
Looking Backwards and
Looking Forwards
20–22 January 2016

Conference Handbook

Hosted by
School of Taxation and Business Law
UNSW Business School
www.business.unsw.edu.au/2016atta

Sponsor page

Gold:



Silver:



Bronze:



THE TAX INSTITUTE
THE MARK OF EXPERTISE



Dinner:



Morning Tea:



Prizes:



GiSTAX CONSULTING PTY LTD
(JUST TAX CONSULTING)

Keynote and Dinner Speakers



PROFESSOR DIANE RING

Boston College Law

Diane M. Ring is a Professor of Law and the Dr. Thomas F. Carney Distinguished Scholar at Boston College Law School, where she researches and writes primarily in the field of international taxation, corporate taxation, and ethical issues in tax practice. Her recent work addresses issues including information exchange, international tax relations, sharing and human equity transactions, and ethics in international tax. Professor Ring was a consultant for the United Nation's 2014 project on tax base protection for developing countries, and the U.N.'s 2013 project on treaty administration for developing countries.



GREG SMITH

Chairman, Commonwealth Grants Commission

Greg Smith is a former senior executive in the Commonwealth Treasury, where he led areas dealing with budget, taxation, retirement incomes and financial system policies. Greg is a member of the Commonwealth Grants Commission and Director of the Centre for Policy Development. He was a member of the Commonwealth Government's Panel Reviewing the Future Australian Tax System (2008–09). He also consults and teaches in the fields of economic and social policy, and public policy advising. In 2006 he conducted strategic budget reviews for the South Australian and ACT Governments.



ANDREW MILLS

Australian Taxation Office (ATO)

Andrew is the Second Commissioner in the ATO and has overall responsibility for the ATO's law practice, including law interpretation, dispute resolution and the ATO's role in policy and law design. Andrew has over 30 years of experience in taxation, including periods in the ATO, commerce and the tax profession. Andrew was a Director of the specialist national tax firm Greenwoods & Freehills for over 20 years and managing director of the firm from 2006–2011. He has advised clients from large multinational businesses, small and medium enterprises, as well as superannuation funds, charities and individuals. Andrew holds a Bachelor of Business degree, a Master of Laws and a Graduate Diploma in Tax Law. He is a Certified Taxation Advisor (Life) of The Tax Institute and a member of the International Fiscal Association. Andrew's term as Second Commissioner runs until 11 December 2020.

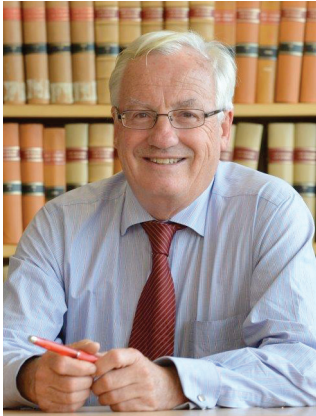


JAN FARRELL

Australian Taxation Office (ATO)

Jan Farrell is Deputy Commissioner, Case Leadership in the Public Groups and International Business Line with national leadership of a small number of flagship compliance cases across Public Groups & International Group. She has overall responsibility for around 30,000 public groups and international entities. A significant focus in her present role consists of transfer pricing casework, including settling final audit positions, weighing up the adequacy of evidence, negotiating case outcomes and providing high level guidance on technical issues. Jan also provides authority for the resolution of some public company tax disputes utilising Alternate Dispute Resolution processes, where matters may not be viewed as suitable for strategic litigation.

Jan has worked for over 30 years in the ATO in a variety of senior positions including Tax Counsel, (the former) Policy and Legislation area, High Wealth Individuals and Aggressive Tax Planning business lines. Jan holds a Bachelor of Commerce and Master of Laws and is one of the senior indigenous champions in the ATO promoting diversity initiatives within the Agency.



JUSTICE WILLIAM YOUNG

Judge of the Supreme Court, Courts of New Zealand

Justice William Young graduated LLB (Hons) from the University of Canterbury and later gained a doctorate from Cambridge University. He joined the Christchurch firm of R A Young Hunter and Co in 1978, leaving in 1988 to practise as a barrister. He was appointed a Queen's Counsel in 1991, to the High Court in 1997 and to the Court of Appeal in January 2004.

Justice William Young became President of the Court of Appeal in February 2006. In June 2007, he was awarded the DCNZM (Distinguished Companion of the New Zealand Order of Merit) for services as President of the Court of Appeal of New Zealand. Justice William Young was redesignated a knight companion of that order in 2009. Justice William Young was appointed a Judge of the Supreme Court with effect from 1 July 2010. He is an honorary Bencher of the Middle Temple and an honorary Fellow of Gonville and Caius College, Cambridge.



ROSS GITTINS

Ross Gittins is the Economics Editor of The Sydney Morning Herald and an Economic Columnist for The Age. For 40 years he has had a ringside seat as the Australian economy has gone through radical change. He's covered 40 budgets and 16 elections and watched 13 treasurers and eight prime ministers wrestle with boom and recession, debts and deficits.

He is a winner of the Citibank Pan Asia award for excellence in financial journalism and has been a Nuffield Press fellow at Wolfson College, Cambridge, and a journalist-in-residence at the Department of Economics at the University of Melbourne.

His most recent books are Gittins' Gospel, Gittinomics, The Happy Economist and Gittins: A Life Among Budgets, Bulldust and Bastardy; published by Allen & Unwin (June 2015).



PROFESSOR GORDON COOPER

Patron of ATTA

Professor Gordon Cooper is a registered tax agent and the Principal of Cooper & Co Chartered Accountants, a Sydney-based specialist tax consulting firm. Also he is a principal of Cooper & Collins (Central Coast) Pty Ltd, a NSW Central Coast firm of chartered accountants which specialises in the audit of self-managed superannuation funds. In addition he is an Adjunct Professor at the School of Taxation and Business Law at the University of New South Wales.

His previous roles include President of The Tax Institute and a governor of the Australian Tax Research Foundation. He was a member of the NSW Tax Agents' Board and has been involved in the development of the new tax agent services legislation since 1992.

Gordon was an inaugural member of the Tax Practitioners Board.

Current positions include: Chairman of the Australian Branch of the International Fiscal Association, Chairman of the Australasian Branch of the UK Chartered Institute of Taxation, Patron of the Australasian Tax Teachers Association and Chair of the Challis Taxation Discussion Group.

In recognition of his services to the tax profession and to the community, he was awarded membership of the Order of Australia in the 2003 Queen's Birthday Honours.

Day 1

Wednesday 20 January 2016

Time	Activity	Locations
8.30–9.00am	Registration	Colombo House, UNSW
9.00–9.10am	Welcome	Colombo Theatre A, UNSW
9.10–10.25am	PhD Presentations 1	Colombo Theatre A, UNSW
10.25–11.00am	Morning Tea	Foyer, Colombo House, UNSW
11.00–12.40pm	PhD Presentations 2	Colombo Theatre A, UNSW
12.40–1.20pm	Lunch	Foyer, Colombo House, UNSW
1.20–3.00pm	PhD Presentations 3 & 4	Colombo Theatre A, LG01 and LG02, UNSW
3.00–3.20pm	Afternoon Tea	Foyer, Colombo House, UNSW
3.20–4.20pm	Research Techniques: Past and Future	Colombo Theatre A, UNSW
4.20–4.45pm	Session Close	Colombo Theatre A, UNSW
4.45–7.00pm	Welcome Drinks	Fig Tree Courtyard, UNSW

Day 2

Thursday 21 January 2016

Time	Activity	Locations
8.30 – 9.00am	Registration	Colombo House, UNSW
9.00 – 9.20am	Welcome to Country and official UNSW welcome	Colombo Theatre A, UNSW
9.20 – 10.05am	Plenary: Professor Diane Ring	Colombo Theatre A, UNSW
10.05 – 10.50am	Plenary: Greg Smith	Colombo Theatre A, UNSW
10.50 – 11.15am	Morning Tea sponsored by OUP	Foyer, Colombo House, UNSW
11.15 – 12.15pm	Parallel Session 1 ATTA Executive Meeting	Colombo Theatre A, LG01 and LG02 Colombo House, UNSW (Parallel Session) & G01, Goldstein (Executive Meeting)
12.15 – 1.15pm	Parallel Session 2	Colombo Theatre A, LG01 and LG02 Colombo House, UNSW
1.15 – 2.00pm	Lunch	Foyer, Colombo House, UNSW
2.00 – 3.30pm	Parallel Session 3	Colombo Theatre A, LG01 and LG02 Colombo House, UNSW
3.30 – 3.45pm	Afternoon Tea sponsored by IFA	Foyer, Colombo House, UNSW
3.45 – 5.15pm	Parallel Session 4	Colombo Theatre A, LG01 and LG02 Colombo House, UNSW
5.15 – 6.30pm	Free time – travel to dinner	The Australian Museum is open for ATTA delegates to explore (free of charge) the exhibitions (just show your ATTA lanyard for access)
6.30 – 7.00pm	Pre-Dinner Drinks	The Terrace, Level 4, The Australian Museum
7.00 – 10.30pm	Conference Dinner sponsored by OUP	The Terrace, Level 4, The Australian Museum
Dinner Address: Ross Gittins		The Terrace, Level 4, The Australian Museum

Day 3

Friday 22 January 2016

Time	Activity	Locations
9.00 –9.45am	Plenary: Jan Farrell	Colombo Theatre A, UNSW
9.45–10.30am	Plenary: Justice William Young	Colombo Theatre A, UNSW
10.30–10.45am	Morning Tea sponsored by Lexis Nexis	Foyer, Colombo House, UNSW
10.45–11.35am	Patron's Address: Professor Gordon Cooper	Colombo Theatre A, UNSW
11.35–12.35pm	ATTA AGM	Colombo Theatre A
12.35–1.20pm	Lunch	Foyer, Colombo House, UNSW
1.20–2.50pm	Parallel Session 5	Colombo Theatre A, LG01 and LG02 Colombo House, UNSW
2.50–3.50pm	Parallel Session 6	Colombo Theatre A, LG01 and LG02 Colombo House, UNSW
3.50–4.20pm	Panel Discussion: Tax in the Future	Colombo Theatre A, UNSW
4.20–4.30pm	ATTA 2017	Colombo Theatre A, UNSW
4.30–6.30pm	Farewell Social Event	Official ATTA Cricket Match/BBQ – Physics Lawn, UNSW

Wednesday 20 January 2016

Time	Colombo Theatre A
	Shirley Carlon
9.10 – 10.25am	<ul style="list-style-type: none">• Melissa Belle Isle, Small businesses' tax obligations and cash flow management• Huynh Khiem (Jonathan) Nguyen, Corporate tax aggressiveness: Its relationship with cost of debt and management characteristics• Josephine Doueihi, The effectiveness of the National Tax Equivalent Regime (NTER) in encouraging competitive neutrality
	Fiona Martin
11.00 – 12.40pm	<ul style="list-style-type: none">• Tom Delany, Compensation: Does expenditure have to produce assessable income to be deductible?• Ann Kayis-Kumar, A multinational multiverse: Simulating tax-optimal intercompany funding structures• Suzy Morrissey, Policy making as problem solving: A problematization approach for PPL and ECE policies in New Zealand and Norway• Shafi U Khan Niazi, A tale of romance and divorce between international law and EU law and its implications for a European income tax

Time	Colombo Theatre A	LG01 and LG02
	Binh Tran-Nam	Brett Freudenberg
1.20– 3.00pm	<ul style="list-style-type: none"> • Kedsaraporn Panngam, Evaluating tax dispute resolution processes in Thailand: The theoretical framework of the research • Gorga Parlaungan, Tax morale of Individual taxpayers in Indonesia: Analysis in selected groups • Victoria Plekhanova, Principles of tax policy for taxation of global income • Niken Evi Suryani, General Anti-Avoidance Rule (GAAR) as an option for Indonesia to tackle aggressive tax planning: A preliminary study 	<ul style="list-style-type: none"> • Arifin Rosid, Do perceptions of corruption affect taxpayers to intentionally underreport their income tax? Preliminary evidence from Indonesia • Alireza Salehifar, The conflict of WTO law and tax treaty law in the area of dispute resolution • Melinda Jone, Evaluating New Zealand's tax dispute resolution system: A dispute systems design perspective • Lisa Samarkovski, Tax and the portfolio size effect in the Australian context
3.20– 4.20pm	<ul style="list-style-type: none"> • Research Techniques: Past and Future 	

Thursday 21 January 2016

Time	Colombo Theatre A	LG01	LG02
	Ann Kayis-Kumar	Justin Dabner	Michael Walpole
11.15 – 12.15pm	<ul style="list-style-type: none"> • Stephen Graw, Taxing employee share schemes • Thomas Trotman and Keith Kendall, The certainty of uncertainty: An examination of the pitfalls of Australia's unique debt-equity regime 	<ul style="list-style-type: none"> • John Passant, Tax, war, revolution and democracy: A people's potted history • Caroline Dick, A great war tax: A melange of morals, marriage and national duty 	<ul style="list-style-type: none"> • Jonathan Barrett, The citizen-consumer as the future taxpayer • Alistair Hodson, Caught in a time warp – The case study of Mr JG Russell, 'The Old Master of Tax'
	Celeste Black	Chris Evans	Julie Cassidy
12.15 – 1.15pm	<ul style="list-style-type: none"> • Natalie Stoianoff and Michael Walpole, Tax and the environment: An evaluation framework for tax policy reform—Group Delphi Study • Alexander R. Fullarton, Legislating climate change: Australia's renewable energy target legislation examined by a solar farmer 	<ul style="list-style-type: none"> • Ken Devos, An Assessment of Australian tax practitioners knowledge of and compliance with the Code of Professional Conduct under the TASA 2009 • Nahida Faridy, Brett Freudenberg and Tapan Sarker, "They are a tax fearing people": Deterrent effect – penalties, audit and corruption in a developing country 	<ul style="list-style-type: none"> • Benjamin Kujinga, Penalties for impermissible tax avoidance in Australia, South Africa, the UK and the US: Should tax systems start looking forwards and introduce penalty regimes for impermissible tax avoidance? • John Tretola, Comparing the Australian and Canadian GAAR

Time	Colombo Theatre A	LG01	LG02
	Natalie Stoianoff	Cynthia Coleman	Neil Warren
2.00 – 3.30pm	<ul style="list-style-type: none"> • Diane Kraal, Looking backwards and looking forwards: Nationalisation, state equity participation and resource rent tax in the extractive industry • Lisa Marriott, Is There a future for environmental taxes in New Zealand? • Anna Mortimore, Review of ACT’s environmental tax instrument – Vehicle emission reduction scheme 	<ul style="list-style-type: none"> • Binh Tran-Nam, Phil Lignier and Chris Evans, The impact of recent tax changes on tax complexity and compliance costs: A tax practitioners’ perspective • Sue Yong and Fiona Martin, The impact of cultural diversity on tax compliance by New Zealand small business owners: Some lessons for Australia • Celeste Black, Combatting serious non-compliance: Financial crime and tax 	<ul style="list-style-type: none"> • Kathrin Bain and Dale Boccabella, GST low value imported goods to be taxed: Analysis of design options and enforcement issues • Justin Jerzy Tan, Unpacking the “direct benefit” requirement for zero-rating exports of services in Singapore’s GST Act • Steven Stern: Digital currency – may be a “bit player” now, but in the long term, a “game changer” for tax
	Sue Yong	Gordon Mackenzie	Kathrin Bain
3.45 – 5.15pm	<ul style="list-style-type: none"> • Helen Hodgson and Kerrie Sadiq, Tax Reform: A gendered perspective • Julie Cassidy, ‘Brightline’ to cool the Auckland property market • Ann Hansford, Fiona Martin and Patrick Martin, The impact of a change in the corporate tax rate on economic and social development: Thoughts for Australia from the Northern Ireland experience 	<ul style="list-style-type: none"> • Robin Woellner, Challenging and assessment on the basis of conscious maladministration by the ATO • Toni Chardon, Mark Brimble and Brett Freudenberg, Tax and superannuation literacy: Australian and New Zealand perspectives • Andrew Smith, Sharing the costs of old age pensions paid to migrants: Are the current arrangements between Australia and New Zealand equitable or sustainable? 	<ul style="list-style-type: none"> • Michael Dirkis, Masters of time and timing: The taxation of entertainers and sportspersons in Australia • John Minas, Chris Evans and Youngdeok Lim, Taxing personal capital gains in Australia: An alternative way forward • Ranjana Gupta, Applicability of the source rules to directors’ fees received by overseas non-residents for services performed outside New Zealand

Friday 22 January 2016

Time	Colombo Theatre A	LG01	LG02
	Adrian Sawyer	Kalmen Datt	Lisa Marriot
1.20 – 2.50pm	<ul style="list-style-type: none"> • Brett Bondfield and Michael Dirkis, Looking forwards, looking backwards, looking everywhere for international tax information: What does the OECD's Country-by-Country reporting initiative mean for Australia? • Catherine Gaibl and Caroline Dick, Expanding the use of TIEAs: Will an increase in information sharing and further cooperation between the ATO, Australian and global governments and institutions have a noticeable impact on tax evasion? • Michael Walpole, The future of inter-governmental cooperation on value added tax avoidance and evasion. What's to be done? 	<ul style="list-style-type: none"> • John Bevacqua, Back to the futuris: A tale of maladministration and privilege • Justin Dabner, Resolving Australian tax controversies: Does the tax jurisprudence under the European Convention on human rights suggest a better way forward? • Sylvia Villios, Tax collection, recovery and enforcement issues for insolvent entities 	<ul style="list-style-type: none"> • Sally-Ann Joseph, Taxing sovereign wealth funds Mark II: Looking to Singapore for inspiration • Julie Harrison and Mark Keating, Is the commissioner obliged to correct an incorrect tax return? • Nicole Wilson-Rogers, A wolf in sheep's clothing: The proposed statutory remedial power, A Henry VIII Clause to benefit the taxpayer

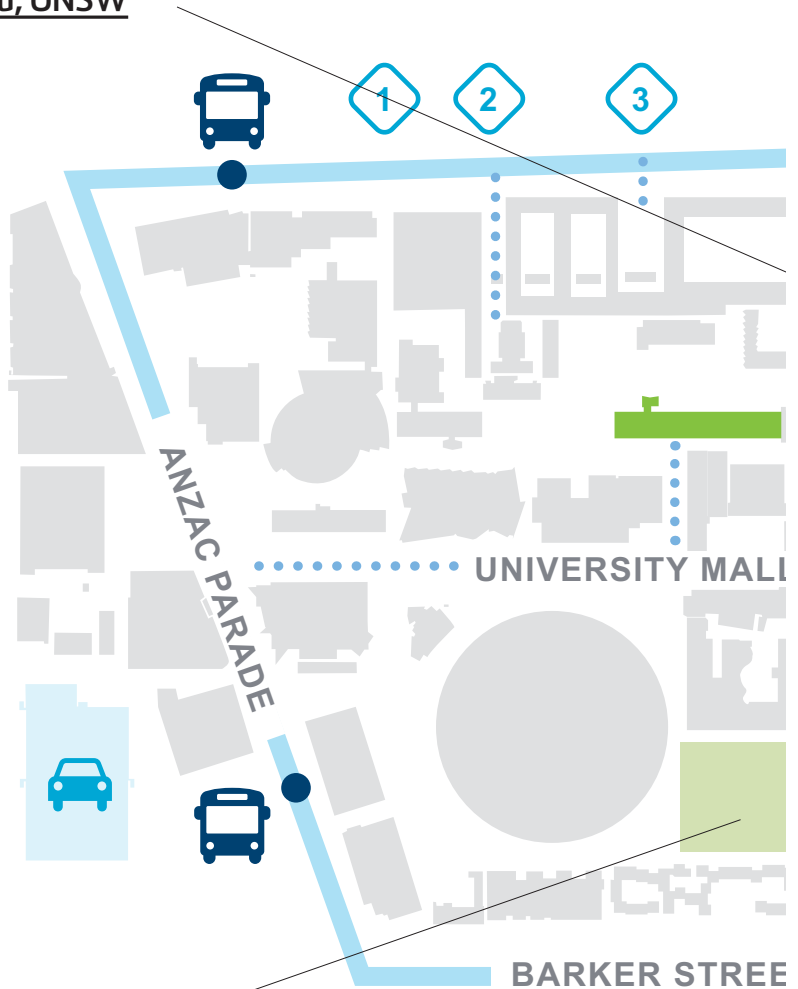
Time	Colombo Theatre A	LG01	LG02
	John Taylor	Dale Boccabella	Andrew Smith
2.50 – 3.50pm	<ul style="list-style-type: none"> • Miranda Stewart, Entrepreneurship and income tax: What was the past like – and travelling into the future • John Azzi, Making reform of the international tax system fit for purpose: Time again to think about an international tax court 	<ul style="list-style-type: none"> • Zarifah Syahirah Nordin and Izlawanie Muhammad, The empirical study on the effect of external factors on tax auditors' conciliatory style 	<ul style="list-style-type: none"> • David Massey, Have a tax break ... have a Kit Kat? Taxing the sweet shop in the swinging sixties and the difficulties making sense of the legacy in the 21st Century • Toni Chardon, Laura de Zwaan and Chrisann Palm, First year university students and tax literacy: Opportunities and lessons for tax teaching

Map UNSW

Fig Tree Courtyard, UNSW

Welcome Drinks

Day 1



ATTA Cricket Match/BBQ

UNSW Physics Lawn

Day 3

**UNSW Colombo House
Conference Venue
Days 1-3**



Australian Museum

Conference Dinner

Day 2

**The Terrace, Level 4, corner William and College Sts,
Sydney CBD**

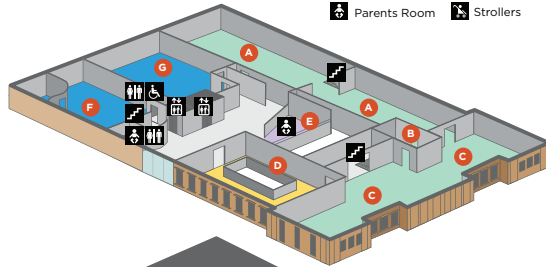
4 Rooftop Cafe

Visit our new Rooftop Cafe
Take the lift or stairs to Level 4
and enjoy food with a view.

- | | |
|--------------|-----------|
| Admissions | Theatre |
| Information | Stairs |
| Toilets | Lifts |
| Accessible | Lockers |
| Parents Room | Strollers |

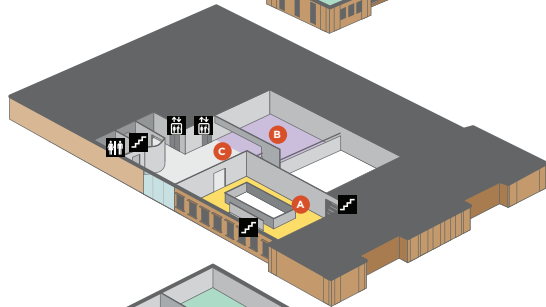
2

- A** Surviving Australia
- B** Pacific Spirit
- C** Dinosaurs
- D** Birds & Insects
- E** Kidspace
- F** Search & Discover
- G** Education Rooms



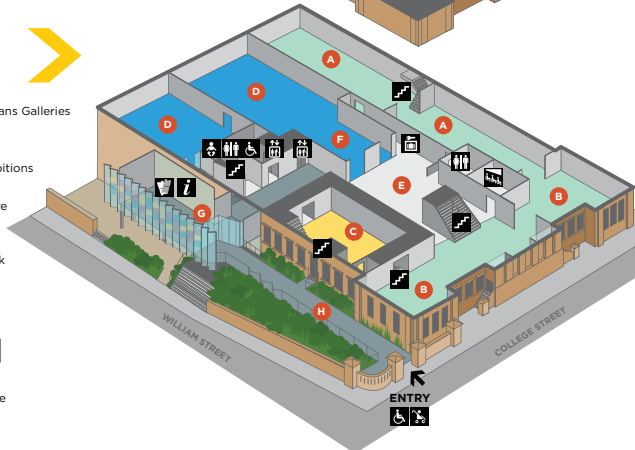
1

- A** Planet of Minerals
- B** Chapman Mineral Collection
- C** Meteorites & Gemstones



G

- A** First Australians Galleries
- B** Wild Planet
- C** Long Gallery
- D** Special Exhibitions
- E** Atrium
- F** Museum Store
- G** Crystal Hall Entrance
- H** Museum Walk



LG

Members Lounge