

ATTA News January 2016

<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>

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1 Presidential column

I hope you all had a relaxing time over the Christmas-New Year break and were able to spend time with family and friends, and are now recharged and ready for taking on a new year. It has been a quiet and relaxing time for me spent with family. During the first few weeks of the year I have been looking after my children, and keeping up with university and ATTA responsibilities. My children have been keen to play backyard cricket, motivated in part by some of the short clips played during BBL games!

By the time most members read this newsletter I expect you will be ready (or very close) to head off to the highlight of the year for ATTA members, namely the annual ATTA Conference, in Sydney. Please take a few moments to review the draft AGM Agenda and details for accessing the updated ATTA Membership List, as set out later in this Newsletter.

I know that the Organising Committee at UNSW Australia have put in a lot of work to ensure that this will be a great conference, with a Conference Programme that whets the appetite for an enthralling three days of academic discussion and social events, including the official ATTA cricket match to conclude. This will be my first ATTA Conference as your President and I look forward to catching up with friends and colleagues, and meeting new members. I warmly welcome everyone especially those attending for the first time!

Adrian Sawyer

2 2016 ATTA Conference

The 28th Annual ATTA conference will be hosted by the UNSW School of Taxation and Business Law and will be held at UNSW Kensington Campus from 20th to 22nd January 2016. The theme of the conference will be 'Tax and Time Travel: Looking Backwards and Looking Forwards'. The draft conference handbook is available on the ATTA website.

Plenary Speakers

Plenary speakers for the conference will be:

Professor Diane Ring (Boston College)

Greg Smith (Commonwealth Grants Commission)

Justice William Young (Supreme Court of New Zealand)

Jan Farrell (Australian Deputy Commissioner of Taxation Case Leadership PG & I)

Social Program

A welcome reception will be held at the Figtree Courtyard near the conference venue.

The conference dinner will be held at the Australian Museum. The after dinner speaker will be Ross Gittins (Sydney Morning Herald Economics Editor)

The Trans-Tasman Cricket Match and BBQ will be the final social event of the conference.

Registration:

Registration is now open. There are a number registration options including:

- Full Fee (after 13 December 2015): \$560 (3 day conference attendance with welcome drinks and dinner)
- PhD Students (Full time): \$360 (3 day conference and dinner attendance) - (note PhD students are recommended not to formally register until the PhD scholarships are determined)
- ATO rate: \$360 (Days 2 and 3 conference attendance)
- Industry: \$175 (Day 2 conference attendance with morning and lunch)
- Dinner only: \$160 (Day 2 conference dinner)

If you have any questions please contact Maree Magafas at m.magafas@unsw.edu.au, +61 (2) 9385 9549 or visit the conference website at: www.business.unsw.edu.au/2016atta

3 Draft ATTA AGM agenda

Date & time: Friday 22 January 2016 @ 11.35am

Venue: Colombo Theatre A, University of New South Wales

Present:

Apologies:

1. Minutes of the previous meeting:
2. Matters arising from the minutes.
3. Reports
President's report:
Treasurer's report:
Secretary's report: Includes update on membership procedures and revised ATTA constitution.
4. Election of Office bearers: Due in 2017.
5. Confirmation of State/Territory/NZ representatives:
6. Appointment of auditor
7. ATTA Conference 2017.
8. Expression of interest for hosting ATTA 2018.
9. General business:

4 ATTA members list

The ATTA Constitution as amended at the 2015 AGM has been posted on the ATTA Website and can be found through: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association> The changes require the Executive to review how the Members List is managed and this will be done in early 2016 and advised to members.

5 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.

For information, *Advances in Taxation* is ranked in the top 25 accounting journals (see link below). <http://www.byuaccounting.net/tenure/journalsincluded.php>

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The Second International Conference on Higher Education Advances (HEAd'16). This conference is an excellent forum for researchers and practitioners to exchange ideas, experiences, opinions and research results relating to the preparation of students, teaching/learning methodologies and the organization of educational systems.

The HEAd'16 conference will be held on June 21-23, 2016 at the Faculty of Business Administration and Management of the Universitat Politècnica de València (UPV), which has been recently ranked as the best technical university in Spain by the Academic Ranking of World Universities (ARWU) 2015. Papers are due: January 29, 2016. For more details see: <http://www.headconf.org/submission-instructions>

6 Visiting Fellowships

School of Taxation and Business Law, UNSW, Research Fellowships:

The School of Taxation and Business Law, UNSW, Australia is now calling for applications for up to 3 research fellows for 2016.

Details are:

Selection is based on the applicant's research proposal and on their ability to contribute to the School of Taxation & Business Law research profile. A track record in collaborating with Taxation & Business Law academics will be considered as an advantage.

The successful applicant will receive up to \$5,000 AUS to cover airfare, accommodation etc for the duration of their stay at the School.

They are expected to spend at least 4 weeks at the School of Taxation and Business Law. Access to a work area, computer and the internet will be provided.

They are also expected to present a research seminar and undertake research with one of the School's academics.

Application

Applications are invited from overseas academic and professional researchers working in taxation, business law and related disciplines. To apply, applicants must send by email:

1. A letter of application, indicating the area they wish to research under the Fellowship and anticipated publication(s), how they will collaborate with Taxation & Business Law academic(s), and their preferred timing to undertake the Fellowship.
2. A current curriculum vitae

Applications are due by 28 February 2016 and to be sent to:

The Research Fellowship Conveners
School of Taxation and Business Law
UNSW Australia
Sydney NSW 2052
Australia
Email: ataxfellows@unsw.edu.au

7 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII, Federal Court websites and BarNet Jade alerts.

Federal Court of Australia

Kocharyan v Commissioner of Taxation [2015] FCAFC 196

Taxation - Income tax return - validity of tax return and subsequent assessments - application of s 164 of the Income Tax Assessment Act 1936 (Cth) - service of the notices of amendment assessment under s 174 - where there is evidence that the appellant received the notices of assessment - whether the respondent was out of time to amend the...

23 Dec 2015 Taxation, Gilmour, Murphy & Mortimer JJ

Deputy Commissioner of Taxation v Sibai [2015] FCA 1465

Practice and procedure - application for default judgment -where respondent has failed to appear or file defence - default judgment ordered - Federal Court Rules 2011 (Cth), r 5.23 TAXATION - applicant sought to recover income tax liabilities and other related debts - notices of assessment conclusive evidence of due making of assessments - default ...

23 Dec 2015 Practice and Procedure; Taxation, Gleeson J

Breakwell v Commissioner of Taxation [2015] FCA 1471

Administrative law - appeal from the Administrative Appeals Tribunal - taxation liability - capital gains tax - whether applicants entitled to small business CGT concessions - whether loan by a family trust to the trustee should be included in applicants' maximum net asset value test - whether loan was statute-barred by s 35(a) of the Limitation...

22 Dec 2015 Administrative Law, White J

Commissioner of Taxation v Donoghue [2015] FCAFC 183

Taxation - whether notices of assessment issued to taxpayer liable to be set aside - whether use of documents by the Commissioner which were said to be privileged constituted conscious maladministration for purposes of ss 175 and 177 of the Income Tax Assessment Act 1936 (Cth) - whether penalty assessments infected by same alleged...

17 Dec 2015 Taxation; Administrative Law; Evidence; Equity, Kenny, Perram & Davies JJ

Normandy Finance Pty Ltd v Commissioner of Taxation [2015] FCA 1420

Income tax - payments of money from companies incorporated outside Australia and not resident in Australia to companies incorporated and resident in Australia - whether payments were loans as alleged by parties thereto or sham transactions as alleged by the Commissioner - if not, whether certain terms of loan agreements going to the payment of...

17 Dec 2015 Income Tax, Edmonds J

Kocharyan v Commissioner of Taxation [2015] FCAFC 196 (23 December 2015) (Gilmour, Murphy & Mortimer JJ)

Taxation – Income tax return – validity of tax return and subsequent assessments – application of s 164 of the Income Tax Assessment Act 1936 (Cth) – service of the notices of amendment assessment under s 174 – where there is evidence that the appellant received the notices of assessment – whether the respondent was out of time to amend the assessment under s 170 – meaning of “amend an assessment” – appeal dismissed.

LHRC v Deputy Commissioner of Taxation [2015] FCAFC 184 (16 December 2015) (Siopis, Pagone and Wigney JJ)

Administrative law – Commissioner of Taxation – compulsory information-gathering powers – s 264 notice – notice to attend and give evidence – decision to issue – investigation into tax affairs of taxpayer and trusts controlled by taxpayer – previous examination of taxpayer by Australian Crime Commission – injunctions sought to stop interview proceeding under s 264 notice – whether decision-maker failed to take relevant consideration into account – detriment to taxpayer of being required to give evidence at interview under s 264 notice – use immunity of answers given in interview – whether decision to issue notice unreasonable – case on appeal different from case at trial

Taxation – s 264 notice – notice to attend and give evidence – Project Wickenby – Operation M – decision to issue notice – relevant considerations – reasonableness of decision to issue notice

Colin Fong

8 Tax and related meetings

Local

ATTA's **28th Annual Conference** will be hosted by UNSW Taxation & Business Law, 20th to 22nd January 2016. The theme of the conference is *Tax and Time Travel: Looking Backwards and Looking Forwards*. The conference will celebrate 28 years of ATTA in Australasia. Further information about the conference is included above in this newsletter. If you have any questions please contact John Taylor at c.taylor@unsw.edu.au or www.business.unsw.edu.au/2016atta

UNSW School of Taxation and Business Law would like to invite you to attend the **International Conference on Tax Administration**, a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe.

The theme of the 2016 conference is: 'Global trends and developments in service delivery'

Join us to hear from leading academics, policy makers and practitioners about current and future global trends in the areas of:

- Digitalisation
- Simplification
- Benchmarking
- Alternative tax dispute resolution
- Citizen-focused tax administration
- Fostering voluntary compliance
- Tax administrative responses to BEPS

Event Details

When 9:00am - 5:00pm, 31 March - 1 April, 2016
Where Conference: Crowne Plaza, 242 Arden St, Coogee, Sydney, NSW
Dinner: The Mint, 10 Macquarie St, Sydney, NSW, 2000
Cost \$850 - special rate for UNSW alumni
Register If you would like to attend, please register here
<https://webpay.fin.unsw.edu.au/OneStopWeb/ASBEvents/createbooking?UDS_ACTION=S11&UDS_ACTION_DATA=F7D6055A-A93F-4EDC-8497-69F777A5702F>
Contact Maree Magafas <m.magafas@unsw.edu.au>, UNSW Business School, School of Taxation & Business Law.
Please visit our website <<https://www.business.unsw.edu.au/about/schools/taxation-business-law/conferences/international-conference-on-tax-administration>> for more conference details. We hope to see you there.

The **28th ATAX Annual GST Conference** will be held at Brisbane Hilton, 190 Elizabeth Street, Brisbane, 4000 on 28 and 29 April 2016. The conference program will address important technical issues associated with real property; the new world of collaborative consumption like Uber; Airbnb; etc. as well as reforms to GST and digital supplies; low value imports and changes to GST private rulings. The format is two full days of conference presentations and discussions with a networking dinner on Monday 28 April at the Attic, at Malt Dining. Register before Wednesday 3 March, 2016 for the Early Bird fee of \$1,600 incl GST. Contact April Moses +61 (2) 9385 6978; <april.moses@unsw.edu.au> UNSW Business School, School of Taxation & Business Law. <<https://www.business.unsw.edu.au/news-events/events/atax-28th-gst-conference1>>

The **Tax Institute's** website 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 or register online at 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 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

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 2015/2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

For courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2016

International Tax Planning - Post BEPS 24-26 February 2016, Singapore

Principles of International Taxation 29 February - 4 March 2016, Amsterdam

Tax Planning and Substance 17-18 March 2016 (NL)

Principles of Transfer Pricing 25-29 April 2016, Kuala Lumpur

Transfer Pricing and Intra-Group Financing 2-3 May 2016 (NL)

Treaty Aspects of International Tax Planning 22-24 May 2016, Dubai

US Advanced Corporate Taxation and Transfer Pricing 6-8 June 2016 (NL)

Current Issues in International Tax Planning 29 June-1 July 2016 (NL)

Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore

For entire course portfolio, see < http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>

See also <http://www.ibfd.org/Training/Find-course>

IBFD 2nd Africa Tax Symposium: Trends in International Taxation: An African Perspective, 4-6 May 2016, Lake Victoria Serena Resort, Kampala, Uganda. The programme will focus on the post-BEPS landscape, aggressive tax planning, transfer pricing and more. These topics will be brought to life by key speakers from practice, industry and academia, as well as by IBFD's own tax experts on Africa < http://www.ibfd.org/IBFD-Tax-Portal/Events/2nd-IBFD-Africa-Tax-Symposium?utm_source=Dec-newsletter-2015&utm_medium=email&utm_campaign=AP26-11-2015&utm_term=conferences&utm_content=2nd-IBFD-Africa-Tax-Symposium>

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

2016 Madrid, Spain (25 August - 30 August 2016)

<https://www.ifa.nl/activities/annual_congresses/Pages/2016_Madrid_Congress_19.aspx?source=%2fPages%2fdefault.aspx>

Subject 1:

Dispute resolution procedures in international tax matters

Subject 2:

The notion of tax and the elimination of international double taxation or double non-taxation

Tentative Seminar Programme

IFA/OECD

IFA/EU

Recent developments in international taxation

Latin-American tax seminar

Tax judges seminar

Taxation of activities performed in breach of legal regulations (Illegal activities)

Taxation of venture capital: Funds, managers and investment structure

International taxation of sportsmen, sport organizations and sports events

How has BEPS affected to MNEs relocation?

VAT and direct taxation of digital economy: Old problems, new solutions?

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

International Atlantic Economic Society (IAES) conference www.iaes.org for more information.

Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

Other useful tax and law related conference websites include the

International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

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

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

Blissenden, Michael 'Why politicians hate the idea of taxing the homes of 'the rich' *The Conversation* 13 January 2016 <<https://theconversation.com/why-politicians-hate-the-idea-of-taxing-the-homes-of-the-rich-52973>>

Chodorow, Adam 'Quest to find bitcoin's founder highlights currency's biggest threat: the taxman' *The Conversation* January 7, 2016 <<https://theconversation.com/quest-to-find-bitcoins-founder-highlights-currencys-biggest-threat-the-taxman-52411>>

Freebairn, John 'Who pays the Australian corporate income tax? (2015) 48 *Australian Economic History Review* 357–368 <<http://onlinelibrary.wiley.com/doi/10.1111/1467-8462.12127/epdf>>

Grudnoff, Matt 'Capital gains tax - main residence exemption', Canberra, Australia Institute, 2016 <<http://www.tai.org.au/content/capital-gains-tax-main-residence-exemption>>

Ingles, David 'When the rich get richer they pay little tax on the gains' *The Conversation* 7 January 2016 <<https://theconversation.com/when-the-rich-get-richer-they-pay-little-tax-on-the-gains-51805>>

Janda, Michael 'Support a GST increase? Think about the children first', ABC TV *The Drum* 24 December 2015 <<http://www.abc.net.au/news/2015-12-24/janda-support-a-gst-increase-think-about-the-children/7052102>>

Jericho, Greg 'The bold proposal that could help with the GST sales pitch', ABC TV *The Drum* 13 January 2016 <<http://www.abc.net.au/news/2016-01-13/jericho-this-bold-gst-proposal-could-help-with-the-sales-pitch/7085318>>

Passant, John 'Companies have tax questions to answer as working class taxpayers pay more tax than them', *The Canberra Times* 28 December 2015 <<http://www.canberratimes.com.au/comment/companies-have-tax-questions-to-answer-as-working-class-taxpayers-pay-more-tax-than-them-20151224-glum48.html>>

Passant, John 'Tax avoidance is big business', *Solidarity* 6 January 2016 <<http://www.solidarity.net.au/web/tax-avoidance-is-big-business/>>

Passant, John 'Dear Uncle Malcolm, if you really respect women, SACK DUTTON NOW' *Independent Australia* 6 January 2016 <<https://independentaustralia.net/politics/politics-display/prime-minister-turnbull-if-you-really-respect-women-sack-dutton-now,8549>>

Triffitt, Mark 'The consequences of inequality for public policy in Australia' (2015) 48 *Australian Economic History Review* 76-82 < <http://onlinelibrary.wiley.com/doi/10.1111/1467-8462.12095/epdf>>

Overseas

Arnold, Brian J *International tax primer*, 3rd ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2015, ISBN: 9789041159755, 248 pp

Blessing, Peter (ed) Tax planning for international mergers, acquisitions, joint ventures and restructurings, 3rd ed, 2015, ISBN: 9789041161222, EUR 395 / USD 533 / GBP 316

Broschek, Jorg 'Pathways of federal reform: Australia, Canada, Germany, and Switzerland' (2015) 45 *Publius: The Journal of Federalism* 51-76
<<http://publius.oxfordjournals.org/content/45/1/51.full.pdf+html>>

Bulletin for International Taxation Number 12 - 2015

Tax treaty monitor - International/OECD - Arm's Length: Beyond the Guidelines of the OECD - Luís Eduardo Schoueri

International/OECD - Comments on Professor Schoueri's Lecture "Arm's Length: Beyond the Guidelines of the OECD" - Ulf Andresen

Brazil - The Tax and Regulatory Limitations on International Remittances of Royalties from Brazil - Leonardo Freitas de Moraes e Castro

Qatar - Qatar and International Taxation: Part III – Tax Treaties - Roberto Scalia

International/Netherlands/Sweden - "Payment Thinking": A New Tax Collection Strategy or Old Wine in New Bottles? Paul van der Smitte and Anders Öbrink

Fullarton, Alexander *Heat, dust and taxes*, Stuttgart, Germany, Ibidem Verlag, 2015

International Transfer Pricing Journal Number 6 - 2015

International - The European Commission Action Plan for a Fair and Efficient Tax System in the European Union: What Should Be Expected? Isabel Verlinden and Pieter Deré

Australia - Draft Legislation Released for "Anti-Google" Tax - Michael Butler and Marianna Danby

United States - Proposal to Introduce a US Patent Box Regime - Sabera Choudhury

International - Transfer Pricing Aspects of Intra-Group Financial Guarantees in Light of the BEPS Action Plan - Vera Averyanova and Jigna Sampat

Brazil - Ruling Issued on Transfer Pricing Applicable to Commodities - Elen Peixoto Orsini and Daniel Gustavo Peixoto Orsini Marcondes

Germany - New Profit Attribution Rules for Construction and Exploration Permanent Establishments - Susann van der Ham, Kati Fiehler, Daniel Retzer and Frank Otte

Iceland - Revised Transfer Pricing Rules as from 15 June 2015 - Simon Thor Jonsson and Haraldur I Birgisson

India - Proposal on Determination of the Arm's Length Price Using the Range Concept - Vispi T Patel, Suresh Dhoot and Bhavya D. Haria

Italy - Supreme Court Case on the Denial of Access to the Arbitration Convention - Giorgio Beretta

Russia - Suzuki Case on the Application of Russian Transfer Pricing Rules to Wholesale Trade - Svetlana Stroykova

Turkey - Draft APA Guidelines - Ramazan Biçer

United States - Cost-Effective Approach To Manage Country-by-Country Reporting Compliance - Moises Dorey and Michael V. Sala

Tuke, Donna M 'International taxation: the IRS and its world of free information', *CALL Bulletin* - Newsletter of the Chicago Association of Law Libraries, Winter 2016

<<http://bulletin.chicagolawlib.org/2016/01/international-taxation-the-irs-and-its-world-of-free-information>>

10 Quotable quotes

James, Geoffrey '130 Inspirational quotes about taxes', 13 April 2015 <<http://www.inc.com/geoffrey-james/130-inspirational-quotes-about-taxes.html>>

Yablone, Jeffrey L (compiled and arranged) *As certain as death: quotations about taxes*, Falls Church, Virginia, Tax Analysts, (2010 Edition), 2010

<[http://www.taxanalysts.com/www/freefiles.nsf/Files/Yablon2010.pdf/\\$file/Yablon2010.pdf](http://www.taxanalysts.com/www/freefiles.nsf/Files/Yablon2010.pdf/$file/Yablon2010.pdf)>

Fabricius, Theadora 'Courtroom comedy: Appreciating judicial wit', *Lawyers Weekly*
15 January 2016 < http://www.lawyersweekly.com.au/blogs/17812-courtroom-comedy-appreciating-judicial-wit?utm_source=lawyersweekly&utm_campaign=lawyersweekly_Bulletin15_01_2016&utm_medium=email >

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1 Presidential column

“Not again” has been a catch phrase in Christchurch following Sunday’s 5.7 earthquake. Thankfully most of Christchurch has come through with minimal physical damage but with further psychological stress.

By the time most members read this month’s ATTA Newsletter I expect you will be fully engaged in teaching for the new academic year. Now that the highlight of the year (from an ATTA perspective) has passed, for many it is those wonderful memories of the 2016 Conference that will linger for some time. Thanks again to John and his team for organising such a great conference. Thanks also to the many sponsors of the ATTA Conference 2016: The Tax Institute, Thomson Reuters, H&R Block, Oxford University Press, Bloomberg BNA, Wolters Kluwer, International Fiscal Association, LexisNexis, UNSW Australia Business School and Gustax Consulting Pty Ltd. I would encourage you to read the accounts of those attending for the first time later in this Newsletter. For those members who were unable to attend, the various reports and other details will give you a ‘taste’ of the Conference. I am very much looking forward to next year’s conference to be hosted by Victoria University of Wellington, to be located in Masterton, on the east coast of the North Island across from Wellington.

The call for papers for the 2016 issue of JATTA is included in this Newsletter; I would encourage everyone who presented a paper to consider JATTA as a potential publication outlet. Please note the submissions requirements which have been revised slightly from previous years to require a list of references.

My congratulations go to a number of ATTA members, including: Patricia O’Keefe and Sonia Shimeld for their promotions; to John Minas and Rita de la Feria for their new positions; and to Emily Fett and Ann Margaret Harding for their prestigious awards (Mitchell B Carroll Prize and Officer (AO), respectively).

Congratulations to the following prize winners from the recent ATTA Conference.

Patron's Award – Adrian Sawyer
Best PhD Research Paper – Arifin Rosid
Best Research Paper – joint for two papers: John Minas, Chris Evans and Youngdeok Lim; and second John Bevacqua
Patrons' Encouragement Award (for PhD students): Josephine Doueih
Best Research Presentation – Anna Mortimore

If you have not done so, I would encourage you to visit the *Austaxpolicy Blog* that Miranda Stewart manages through the Tax and Transfer Policy Institute at ANU. This blog is but one example of the extensive collection of material that Colin has collated in this month's ATTA Newsletter – thank you Colin.

Adrian Sawyer

2 Citation for ATTA Hill Medal 2016

The ATTA Hill Medal was originally introduced in 2000 and it is principally awarded in recognition of outstanding contributions to tax teaching and policy. It will always be associated with two key members of ATTA: the first medal was awarded in 2000 to Abe Greenbaum, a founding member of this body. Subsequently, Justice Graham Hill, the first Patron of ATTA, was recognised with the medal now bearing his likeness and known as the ATTA Hill Medal.

The medal is awarded by the Executive based on nominations from the general membership. This year we received two nominations and the Executive decided that we would award one medal. Accordingly, I would like to acknowledge the contribution to the goals of ATTA made by the Hon. Justice Richard Francis Edmonds.

Richard Edmonds, as he then was, was educated at Trinity Grammar School in Sydney, and later graduated from the University of Sydney with a Bachelor of Arts degree in 1967, a Bachelor of Laws degree in 1970, and a Master of Laws degree in 1979. While at the University of Sydney, his Honour played rugby in the position of prop. As Tom Bathurst QC (as he then was) put it in 2005 at Justice Edmonds appointment as a Federal Court judge:

Your Honour studied law at Sydney University where I am told you devoted 30 per cent of your time to your studies, 50 percent to rugby and 20 per cent to miscellaneous activities which probably shouldn't be dealt with at the present time. Your Honour played first grade rugby for a period of eight years. ...”

From 1974 to 1985, his Honour practised as a partner in the firm then known as Allen Allen & Hemsley (now Allens) specialising in revenue law. His Honour was called to the NSW Bar in 1985 and took silk in 1995 upon becoming Senior Counsel. At the Bar his Honour continued to specialise in revenue law and appeared in a number of leading cases – *Richard Walter*; *Prestige Motors*; *ANZ Savings Bank*; *Metal Manufacturers*; *Consolidated Press*; *Hart*; *Firth*; *Cooke* – to mention a few of the more recent. His Honour has a particular interest in the Australian taxation of international operations and the construction and application of Australia's general anti-avoidance provisions – Part IVA and Division 13 of Part III. Indeed, his Honour was one of Australia's leading taxation lawyers and more recently taxation judges.

His Honour has delivered a number of insightful speeches in various public fora, including public lectures at universities, the Taxation Institute of Australia's annual conferences, as well as to the annual ATTA Conference in each of 2006, 2007, 2008, 2010, 2013, 2014, and most recently in 2015. Of particular poignancy is His Honour's address to the 2006 ATTA Conference where he spoke of the late Justice Graham Hill's contribution to the development of tax law in Australia. This address was published in the 2006 issue of the *Journal of the Australasian Tax Teachers Association*. I personally recall with great interest his Honour comments on the amendments to Part IVA at the 2013 Conference held in Auckland. At the 2014 conference held in Brisbane, his Honour's addresses examined the politics of tax and whether it can be disinfected? This address is published in the *Australian Tax Review* in 2014.

Most recently, His Honour's address to the 2015 ATTA Conference in Adelaide offered insightful yet measured reflections on the opportunity that Australia has to undertake structural tax reform. This address was published by the *Australian Tax Forum* in 2015. As we are all aware, this opportunity remains afoot following the recent Council of Australian Governments (COAG) meeting in December

2015. His Honour's paper should inform and guide deliberations by key political players and advisors over the coming months.

His Honour served on a number of the Court's panels, including the taxation panel, and has continued to be involved in the development of tax law through his docket of cases and the regular sittings of the Full Court until his illness restricted his ability to sit since mid-2015. I am delighted that Justice Edmonds has recovered sufficiently to be able to join us this evening to receive his medal in person, in recognition of his service to taxation law development over the last four decades.

Citation read by Adrian Sawyer, ATTA President

3 ATTA Annual General Meeting 2016 Minutes

Date & time: Friday 22 January 2016 @ 11.35am

Venue: Colombo Theatre A, University of New South Wales

Present: 55

Apologies: Dale Pinto, John McLaren and Les Nethercott

1. Minutes of the previous meeting:

These were signed as an accurate report. Moved by David Smith, seconded by Fiona Martin, agreed unanimously.

2. Matters arising from the minutes.

Matters were dealt with under other items.

3. Reports

President's report:

ATTA President's Report 2016

This is my first report as President and the first from a President residing in New Zealand. While initially having some apprehension as to how this may work, through the use of technology (including some technical challenges) we have been able to meet virtually and use email to effectively manage the Association's affairs during 2015. Thanks go to Helen for assisting me in having a very smooth handover in the President's role. After returning to NZ following the highs of a successful conference organising by Dominic and his team at Adelaide, it was time to get prepared for another academic year at my institution and to fully settle into the role of President of ATTA.

One important task is the monthly Newsletter column. My first column was tinged with sadness for a number of ATTA members through the passing of members of their immediate family. It was later in August 2015 that I felt this sadness most poignantly with the passing of my mother in law. In the NZ tax community the impact of the loss of a significant contributor to tax jurisprudence was felt when, Sir Ivor Richardson, retired President of the NZ Court of Appeal, passed away in late December 2014. Sir Ivor throughout his career significantly impacted upon the legal profession and academia in New Zealand, especially with regard to taxation.

I was reminded by Colin Fong that August 24, 2015, was the tenth anniversary of Justice Graham Hill's death. Justice Hill was our first patron, with his contributions to tax law and practice recognised formally by Justice Michael Kirby in an address he gave in 2007: *Remembering Justice Graham Hill*. This was the Inaugural Justice Graham Hill Memorial Lecture given at the annual conference of the Taxation Institute of Australia, in Hobart, on 15 March 2007. Thank you to Colin, not only for your reminders and helpful suggestions for preparing my columns, but also for your hard work in preparing and coordinating the invaluable monthly ATTA Newsletter.

Your ATTA Executive met (virtually) on 13 April and made progress on a number of matters. We were delighted to advise that an agreement was eventually finalised with Oxford University Press (OUP) to continue on from CCH to sponsor the ATTA Doctorial Series, for at least the next two years, after which it will review its involvement. At the 2015 ATTA AGM Prof Chris Evans announced that the winner of the fifth award was made to Theuns Steyn from the University of Pretoria, with publication of the book now finalised. Subsequently a call was made for nominations for 2015, with the subcommittee meeting to consider the applications received. It was subsequently determined that no award would be made this year which would have been announced during the 2016 Conference.

We received a formal submission over use of surplus ATTA funds. The Executive considered this submission carefully, and determined that a prudent approach should be taken. We observed that in the challenging times with less generous sponsorship overall and uncertainty going forward beyond next two years with OUP sponsorship of the ATTA Doctoral Series, there was an unacceptably high level of risk if ATTA decided to subsidise conference fees. I do acknowledge that we have had a couple of good years with the Griffith and Adelaide hosted conferences each producing a significant surplus. We do need to be in a fiscal position to provide for conference shortfalls. I would like to thank Shirley for her work as treasurer in keeping our finances in order, along with Richard Collins, as our Association's auditor, for ensuring we have compliant financial statements.

During 2015 the constitutional review for ATTA was completed. I would like to pass on my personal thanks to both Brett B and Brett F for their hard work over the last couple of years. We also updated the membership lists to ensure we are as compliant as we can be with our legal requirements.

In between ATTA Conferences a number of members attend Tax History Chapter and the Queensland Tax Researchers Symposium that is held in Brisbane in late June or early July. This year I was able to attend both events, which I found to be both stimulating and highly engaging. I enjoyed the roundtable discussion time that followed each group of presentations. I congratulate the organising team led by Anna Mortimore at Griffith University.

I turn now to this year's conference. John Taylor and his team have organised an excellent conference and throughout have kept myself and the Executive well-informed throughout the planning process and finalisation of the programme. The array of keynote speakers has provided us with stimulating material to consider further. I would like to thank all of our members that have attended - without you there would be no annual conference or for that matter ATTA itself. Coming up shortly is the election for one of the office bearers, when a President-elect is selected to be the incoming President for 2017.

This year the Executive received two nominations for the ATTA Hill Medal. The Executive resolved to award one medal which was presented at Conference dinner to Justice Edmonds. I am delighted that his Honour had recovered sufficiently to be able to join us to receive his medal in person. Again I would like to thank the previous Executive (and the nominator) for putting me forward to receive an ATTA Hill Medal in 2015.

Congratulations are due to a number of members, and I am sure I will have missed a number of members, so please do accept my apologies. I would like to personally congratulate Professor Dale Pinto who has received Honorary Life Member of the Tax Institute in recognition of his outstanding contribution to the Institute. Congratulations also go to Miranda Stewart (Director of the Tax and Transfer Policy Institute at ANU) who has been appointed on the Permanent Scientific Committee of the International Fiscal Association.

My congratulations go to a number of ATTA members for their superb achievements, including: Toni Chardon (USQ) for her teaching citation, Fiona Martin (UNSW Australia) for receiving an Australian Research Council/Discovery Early Career Researcher Award in 2016, and Pearl Rozenberg (USyd) for her innovative approach to encouraging correct behaviour.

Congratulations also go to Justice Michelle Gordon has been appointed a justice of the High Court of Australia. Justice Gordon was a key note speaker at the 23rd Annual ATTA Conference, and was sworn in during June 2015. Finally, my congratulations go to those ATTA members completing their doctorates during 2015 and to those successfully receiving their academic promotions and appointments.

Thanks are also due to John Tretola and his team in completing the 2015 issue of the *Journal of the Australasian Tax Teachers Association* (JATTA) which was uploaded late in 2015.

I am looking forward to the 2017 conference which be hosted by Victoria University of Wellington in January 2017, as the conference returns to NZ.

Prof Adrian Sawyer
ATTA President 2015-2016

Treasurer's report, 22 January 2016

The audited accounts were distributed at the meeting Comments on the accounts: The revenue and expenditure statement for 2014-15 showed a surplus of \$6 542. As at 30 June 2015 there were still

carried forward tax losses, so the tax expense was \$1,435 bringing the net surplus to \$5,106. Accumulated funds as at 30 June 2015 were \$60,252. The meeting will discuss the committee's usage of the surplus funds, with the intention of maintaining an accumulated surplus of around \$50,000.

The auditor has prepared the tax return for lodgement. The payable at 30 June was for the printing of the 5th doctoral paper in the series.

The meeting was advised that for 2014 onwards the accrual basis of accounting would be used. Income for the association is interest and conference surpluses.

The surplus/deficit from conferences will be recognised on receipt by the association as this is when the net surplus can be measured with certainty. Recall 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 doctoral publication costs. The expenses will be matched to the conference or the period to which the item relates.

Secretary's report: Includes update on membership procedures and revised ATTA constitution.

Non-conference members

As part of the process set out below individuals will be identified who it is reasonable to believe consider themselves ATTA Members but are not under the revised constitution. Secretary to write to them asking whether they wish to remain ATTA Members and indicate that costs and process of remaining members are still being finalised and they will be advised of the outcome.

Publication of member list

Conference delegate list requests have not included authorisation for delegates to have their names included on a publicly available ATTA Member List. The need for such a requirement to be communicated to the ATTA 2017 Annual Conference organising committee and included in the organising committee resource pack going forward.

Secretary to prepare a Member List when advised of the 2016 UNSW Australia conference attendees. Following that Members will be e-mailed with an opt-out request for their names to be made publicly available on the ATTA website. This should be completed by late February.

Administrative matters

Pending further consideration by the Executive there is no identified membership fee payable.

Colin Fong's efforts in producing the ATTA News and the resource it represents are greatly appreciated.

4. Election of Office bearers: Due in 2017.

Brett Freudenberg was appointed ATTA President Elect pursuant to 16(3) of the ATTA Constitution.

5. Confirmation of State/Territory/NZ representatives:

Domenic Carbone (SA), Justin Dabner (NQ, NT), Keith Kendall (Vic), Lisa Samarkovski (SQ), Andrew Smith (NZ North), Andrew Maples (NZ South), Patricia O'Keefe (Tas), Miranda Stewart (ACT), Fiona Martin (NSW) and Helen Hodgson (WA)

6. Appointment of auditor:

Richard Collins was appointed ATTA auditor.

7. ATTA Conference 2017.

Organised by the School of Accounting and Commercial Law at Victoria University of Wellington at Copthorne Hotel and Resort Solway Park Wairarapa near Masterton approx. 1 hour from Wellington. Dates: Wednesday 18 to Friday 20 January 2017.

8. Expression of interest for hosting ATTA 2018.

Ken Devos indicated that Department of Business Law and Taxation Monash University may be in a position to host the 2018 ATTA Annual Conference.

10. General business:

10.1 Tax treatment as a mutual association

Raised by Michael Dirkis. To date ATTA has not calculated its tax liabilities as a mutual association. The Executive will investigate and implement administrative changes as necessary.

10.2 JATTA last edition Volume 10 Number 1:

John Tretola advised that the latest edition published last month with 13 papers submitted and 8 published. Domenic Carbone thanked referees, acknowledging their importance to the success of JATTA.

10.3 ATTA funds and expenditure

A surplus going forward target was \$50,000. This represents a buffer for 2-3 failed annual conferences in a context of an increasingly constrained sponsorship environment.

Proposed expenditures

- More actively managing the ATTA website. Attempt to more actively manage the content on the site to encourage member and outside engagement. Maybe include short bios and photos of past 'ATTA-Hill' Medal winners.
- The JATTA Editorial Board be asked to investigate appropriate research databases to place JATTA on (such as SSRN, Scopus). It was acknowledged that this will represent an ongoing expenditure. Also suggest to Editors to include a 'reference list' for each article, as it appears that citations indexes do not include 'footnotes' as a citation. Also ask editors to collate the 'annual rejection rate' of the journal (for future ranking submissions).
- Provide resources to place ATTA Conference materials on National Library of Australia PANDORA. At the moment this stops with the Sydney Conference in 2012. Auckland 2013, Brisbane 2014 and Adelaide 2015 are yet to be uploaded.

10.4 ATTA Doctorate series

There is 1 more year for the current agreement with OUP to run.

In 2015 the selection committee did not consider any of the theses submitted appropriate for publication. A call for applications will be made later this year.

10.5 ATTA Hill Medal

To be called the ATTA Hill Medal. This resolves historic inconsistencies in terminology.

A structured nomination form is to be developed for dissemination via ATTA News for future nominations.

10.6 Austaxpolicy: The Tax and Transfer Policy Blog from the Tax and Transfer Policy Institute

Miranda Stewart demonstrated the tax policy blog Austaxpolicy at: www.austaxpolicy.com and encouraged members to engage with it.

10.7 Queensland Tax Researchers' Symposium and the Australasian Tax History Chapter

Brett Freudenberg reported that the 2015 Symposium at Griffith was successful with 30-40 people.

The 2016 is being planned for September/October school holiday period in either Gold Coast (Bond University) or Cairns (James Cook University).

Meeting closed at 12.35pm

4 Call for Papers: 2016 edition of JATTA

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers Association* (JATTA) is **Monday, 11 April 2016**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2016 ATTA conference papers and other papers on the theme of this year's ATTA conference – *Tax and Time Travel: Looking Backwards and Looking Forwards*.

Submissions should be presented in double spaced 12 point Times Roman font and should conform with the *Australian Guide to Legal Citation* (AGLC), produced by the Melbourne University Law Review; see: http://law.unimelb.edu.au/data/assets/pdf_file/0007/1586203/FinalOnlinePDF-2012Reprint.pdf.

Also, submissions should include on separate pages the following:

- an abstract of approximately 100 words;
- a list of references at the end of the article (this will raise the profile of the journal, and also the level of citations and impact of individual journal articles); and
- a short bio of the author/authors.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the field. JATTA satisfies the description of a refereed journal and is included in the ERA 2015 Submitted Journal List: <http://www.arc.gov.au/era-2015-submitted-journal-list>.

Please submit your papers by email to Dale Boccabella at d.boccabella@unsw.edu.au and Ann Kayis-Kumar at a.kayis@unsw.edu.au no later than 11 April 2016.

5 Impressions of my first ATTA Conference

I'm a Sheridan Fellow from the National University of Singapore. The 2016 ATTA Conference at the University of New South Wales was my first academic conference on tax. The diversity of topics and cross-disciplines (ie tax and something else) on show at the Conference was an eye-opener as it showed me how much tax "stuff" there can be. A small sample of issues discussed include the National Tax Equivalent Regime, the interaction of EU law and international law, taxpayer morale in Indonesia, modelling the Thai tax dispute resolution process after Australia's, the "bachelor's tax", the GST treatment of digital currency, and the tax issues faced by Uber drivers.

My most memorable take-aways are:

the warmth and helpfulness of the people (special thanks to Sally-Ann Joseph who encouraged me to attend and present a paper and looked out for me during the conference, and Michael Walpole who gave me suggestions on improving my paper);
the jokes (the fully depreciated brain joke from Jan Farrell and the whole of Professor Gordon Cooper's address were highlights);
the great atmosphere of learning and exchange of ideas; and (most of all),
the friends I made.

I look forward to attending more ATTA Conferences!

Justin Tan

January 2016 was my first time at an ATTA conference and, as an early career academic looking to start a PhD and about to commence teaching in tax; it was a fantastic and worthwhile experience. I left feeling invigorated and buzzing with ideas.

It was great to hear about so many fantastic projects during the PhD presentations on the first day and see so many different ways of approaching taxation problems. It was also invaluable to see the presentations on different research methodologies and be able to mingle and ask questions of PhD students and experienced tax academics alike during the morning teas, lunches and welcome drinks. The next two days of presentations were excellent with highlights including the plenary speeches by Professor Diane Ring on Uber driver tax issues in the US and Greg Smith's excellent discussion on tax reform in Australia. Who could also forget to mention the humorous look through time and space with Professor Gordon Cooper using popular Sci-Fi to explain some abnormalities in the CGT Act space/time continuum. In respect of tax teaching, the final presentation on Friday from Toni Chardon, Laura de Zwaan and Chrisann Palm on first year university students and tax literacy helped highlight for me the importance of the work I'm about to commence.

The conference was not all fun and games however, with some very serious discussions being undertaken between wickets at the ATTA cricket match and between dinosaurs at the Australian Museum Conference dinner. The conference organising committee from UNSW Australia Business

School ought to be congratulated on putting together such a memorable event and I would like to say a big thankyou to all involved. It was so inspiring to be surrounded by so many passionate tax professionals who were so willing to share their ideas and insight and be so warmly welcomed into such a wonderful community of experts. This may have been my first ATTA conference but it certainly won't be my last.

Megan Vine

The 2016 ATTA Conference at UNSW Australia was my first ATTA Conference. As a PhD candidate and international student, I found it was a great three-day conference.

The PhD presentations on the opening day broadened my research experience as well as brightened my PhD journey. I had an opportunity to learn about a variety of interesting research in the area of taxation from excellent PhD candidates through their presentations. The ATTA Conference gave me a good chance to network with other PhD candidates. I met new friends who came from different universities and countries. We were able to share our experience in studying for a PhD. We talked about conducting research successfully, facing obstacles and finding solutions, balancing between hard working and enjoying our life, and so on.

Many great presentations over the following two days gave me an opportunity to learn more about interesting taxation issues. There were too many excellent speakers for me to mention them all. The highlight for me was a chance to listen to the presentations of Professor Diane Ring, Greg Smith, Jan Farrell, Justice William Young, and Professor Gordon Cooper. Also, I found very useful research findings relevant to my research, through listening to the presentations over those two days. The conference dinner at the Australian Museum was fantastic. Although we had heavy rain that night, we had a great time at the dinner. I really enjoyed the beautiful view and musical entertainment. Thank you to Ross Gittins for giving us a great speech. The twenty-question quiz was such a fun activity. Of course, a box of chocolates is always a dream reward for everyone.

I would like to say thank you to the 2016 ATTA Conference for giving me all these valuable experiences. Thank you very much to everyone who engaged in organising the conference and the School of Taxation and Business Law, UNSW for such a great event. Now I am looking forward to seeing you again at ATTA! See you next year in New Zealand.

Kedsaraporn Panngam

6 Arrivals, departures and honours

“In recognition of her outstanding international fiscal work, alumna **Emily Fett** (BCom 2003, MTax 2006) recently received the Mitchell B. Carroll Prize.

Awarded by the International Fiscal Association (IFA), the prize is awarded for a work dealing with international fiscal questions, comparative fiscal law or local fiscal law with the emphasis on the relationships with the fiscal law of foreign jurisdictions.

Open to lawyers, accountants and economists, the prize is a tribute to the Association's first Honorary President.

Emily, who is now a Senior Manager, International Tax - Financial Services at Ernst & Young, New York, also completed a Doctor of Philosophy (PhD) at the University of Amsterdam.”

Source: University of Sydney ‘International recognition for fiscal research’, 30 September 2015
<<http://sydney.edu.au/news/law/436.html?newscategoryId=66&newsstoryid=15436>>

Congratulations to **Patricia O'Keefe** on her promotion to Lecturer and to **Sonia Shimeld** on her promotion to Senior Lecturer, both from the University of Tasmania, effective from 1 January 2016 .

John Minas, previously a Lecturer with the University of Tasmania, has been appointed a Lecturer at Griffith University effective from 22 February 2016.

Congratulations to Emeritus Professor **Ann Margaret Harding** on being awarded Officer (AO) in the General Division in the Australia Day 2016 Honours List. For distinguished service to education in the field of applied economics and social policy analysis, as an academic, researcher and author, and to professional organisations. Her achievements include:

Emeritus Professor, University of Canberra, since 2014.

Professor of Applied Economics and Social Policy, 1993-2014.

Founder and Inaugural Director, National Centre for Social and Economic Modelling, University of Canberra (NATSEM), 1993-2009.

Editorial board member of the Australian Journal of Social Research; Australian Journal of Labour Economics; Review of Income and Wealth; Journal of Economic Inequality; and International Journal of Microsimulation, 'over various years'.

Has authored/co-authored over 300 books, chapters, articles, papers and commissioned reports.

For more details see < <http://esacentral.org.au/365/images/Harding.pdf>>

Rita de la Feria formerly Professor of Law and Chair of Tax Law at the University of Durham, joined the School of Law at the University of Leeds in January 2016 as Chair in Tax Law. Rita is an International Research Fellow at the Centre for Business Taxation, Oxford University since 2012, and Visiting Professor at the University of Lisbon since 2010. Since 2015, Rita is an Advisor to the Government of Timor-Leste, responsible for the legal drafting of a law which will introduce a new VAT for the country. Rita was an ATAX Visiting Scholar in 2009, and has worked directly with Michael Walpole, Rebecca Millar and Rick Krever.

Congratulations to Professor **Judith Freedman**, Oxford University, **Chris Jordan**, Commissioner of Taxation, Australian Taxation Office, **David Bradbury**, Head of Division, Tax Policy & Statistics, OECD's Centre for Tax Policy & Administration, formerly Australia's Assistant Treasurer and **Rita de la Feria**, Chair, tax law, University of Leeds School of Law, who have been recognised as one of the Top 50 people around the globe influencing tax policy. See: <https://lnkd.in/bdjv4de>; <http://tinyurl.com/gvfny4r>; <http://tinyurl.com/jply7eu>; <http://tinyurl.com/z9hakvc>

Julian Block 1934–2016

“... He had a long and distinguished career in the law, including more than 15 years on the Administrative Appeals Tribunal, where he served as a senior member and then as a deputy president, and was renowned in particular for his tax judgments.

... Block made up for missed academic opportunities in his early life by obtaining two master's degrees in tax at the University of Sydney, with straight high distinctions in both. He also lectured at Sydney Law School, where he had a rare ability to make tax lectures amusing.

... In addition to the AAT, Block was a judicial member of the NSW Administrative Decisions Tribunal. He was described by the late Justice Graham Hill, who frequently reviewed his decisions on appeal, as "one of the best tax lawyers I know".

Block always affected an air of proud dishevelment and he hated buying new clothes. He shaved on the way to work with an electric razor, which he would pass vaguely over his cheeks at red lights. His associates at the AAT say they always knew when he'd had a lot of green lights, because he'd only shaved half his face.

... One day at the AAT, a young opera singer appeared before him to claim a tax deduction for the dresses she bought for recitals and opening night parties, on the grounds that they were a uniform. Block, a great fan and supporter of opera, listened to every word she said, rapt, chin in hand and feet tucked under him. Every now and then he would say something like, "Oh, I know, they're terribly expensive, I have four daughters and I know how much they cost." He gave the soprano the full deduction, perhaps contrary to the letter of the law, but he wasn't overruled."

Source: Block, Jessica 'Gruff exterior hid generous heart', *Sydney Morning Herald* 15 February 2016 p 32 < <http://www.smh.com.au/comment/obituaries/obituary-lawyer-julian-block-20160215-gmu4yf.html>>

7 New Zealand developments

We are off to a fairly quiet start in the tax field in 2016. However, there are a few small developments since the last NZ update:

- The new DTA between NZ and Samoa is now in force. Reduced withholding tax rates will apply under the new DTA with effect from 1st February 2016. Other amended provisions commence on or after 1st April 2016.
- IR have granted approval for dairy farmers to use the income equalisation scheme due to significant reductions in dairy prices in recent times.
- IR have announced their compliance focus for 2016, which will include a focus on undeclared cash in the construction and hospitality fields.
- Finalisation of Standard Practice Statement (SPS) 15/02 – Remission of penalties and use-of-money interest. The statement confirms practice relating to when remission of penalties and use-of-money interest will be granted.

Lisa Marriott

8 Visiting Fellowships

School of Taxation and Business Law, UNSW, Research Fellowships:

The School of Taxation and Business Law, UNSW, Australia is now calling for applications for up to 3 research fellows for 2016.

Details are:

Selection is based on the applicant's research proposal and on their ability to contribute to the School of Taxation & Business Law research profile. A track record in collaborating with Taxation & Business Law academics will be considered as an advantage.

The successful applicant will receive up to \$5,000 AUS to cover airfare, accommodation etc for the duration of their stay at the School.

They are expected to spend at least 4 weeks at the School of Taxation and Business Law. Access to a work area, computer and the internet will be provided.

They are also expected to present a research seminar and undertake research with one of the School's academics.

Application

Applications are invited from overseas academic and professional researchers working in taxation, business law and related disciplines. To apply, applicants must send by email:

1. A letter of application, indicating the area they wish to research under the Fellowship and anticipated publication(s), how they will collaborate with Taxation & Business Law academic(s), and their preferred timing to undertake the Fellowship.
2. A current curriculum vitae

Applications are due by 28 February 2016 and to be sent to:

The Research Fellowship Conveners
School of Taxation and Business Law
UNSW Australia
Sydney NSW 2052
Australia
Email: ataxfellows@unsw.edu.au

9 Graham Hill IFA Research Prize

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE
Fully paid participation in IFA Congress and Poster Program in Rio de Janeiro 27 August 2017 - 1 September 2017
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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:

Shafi Khan, Monash 2015 [Basel]
Celeste Black, Sydney 2013 [Copenhagen]
Antony Ting, Sydney 2011 [Paris]
Fiona Martin, UNSW 2009 [Vancouver]
Kathryn James, Monash 2007 [Kyoto]

10 The Tax Institute launches Graduate Diploma of Applied Tax Law

The Tax Institute is a professional membership association with a mission to educate and build expertise in tax and to raise the status of the tax profession. In 2015, the Institute launched the Graduate Diploma of Applied Tax Law, which now has over 300 students.

The Australian tax system is evolving on an unprecedented scale. Issues such as disruptive technology, borderless trade, and a more informed public will challenge tax professionals more than ever. The Graduate Diploma program is designed to provide individuals of all levels with the expertise to undertake highly skilled tax work across a range of contexts, and provide superior tax advice, in this ever-changing landscape.

The Institute does this through close consultation with the profession, including the use of working practitioners to design and develop subjects, and employers. This ensures the content candidates learn is current, up-to-date, and relevant to their work. The subjects in the Graduate Diploma build upon what candidates learn at university and teaches them:

- how to provide clear and well-reasoned tax advice
- how to translate complex tax and legal aspects, and
- how to apply analytical skills and in-depth knowledge of tax law.

The Graduate Diploma builds authentic assessment into its program to enable learners to bridge the gap between theory and practice. To facilitate this, The Tax Institute's Education Quality Assurance Board, Chaired by Professor Dale Pinto, is forming an Assessment Panel consisting of both academics and practitioners. We invite expressions of interest from academics wanting to participate in this panel.

To submit an expression of interest or to seek further information please contact Natalie Cernigoi at The Tax Institute (NatalieCernigoi@taxinstitute.com.au) or Deputy Chair of the Education Quality Assurance Board, Professor Kerrie Sadiq (Kerrie.sadiq@qut.edu.au).

11 16th Global Conference on Environmental Taxation

In the lead up to the Paris United Nations Climate Change conference in 2015, the 16th Global Conference on Environmental Taxation (GCET16) was held at the University of Technology Sydney (UTS) on 23 - 26 September 2015 with global experts addressing market-based instruments and environmental taxes relevant for greening of the economy and progressing sustainable development. The GCET16 Organising Committee brought together representatives from UTS Law (Natalie Stoianoff (Chair), David Leary, Sophie Riley), Business (Suzanne Benn) and Institute for Sustainable Futures (ISF) (Damien Giurco) as well as representatives from the University of New South Wales (Bill Butcher), Macquarie University (Hope Ashiabor) and The University of Sydney (Celeste Black).

The theme of Green Fiscal Reform: Protecting our Natural Resources for a Sustainable Future, delivered an exceptional line up of Keynote and Plenary Speakers including: The Hon Bob Carr, Director of the UTS Australia – China Relations Institute, US Consul General Hugo Llorens, Prof Ross Garnaut, Chloe Monroe, Chair and CEO, the Clean Energy Regulator as well as leading figures from the OECD, ACCA, CPA Australia, Office of Environment (NSW) and the Nature Conservation Trust of NSW, among others.

GCET16 introduced two initiatives. The first was a PhD afternoon where PhD candidates were able to present their research and obtain targeted and comprehensive advice from globally recognised experts. The second initiative was the Saturday Roundtable which, this year, focussed on the topic of Evaluation Criteria for Environmental Tax Measures. Delegates actively participated in a joint research

project between UTS and UNSW Australia through the mechanism of a Delphi study with the intention of developing a globally relevant framework for evaluating environmental tax measures. Selected papers from the conference are currently undergoing review for publication in the Critical Issues in Environmental Taxation Series by Edward Elgar. The volume will be published in September 2016.

Natalie Stoianoff

12 Call for papers

Tax and Transfer Policy Institute

Austaxpolicy Blog: Call for contributions, comments and engagement

We are keen to have your contributions and engagement to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution!

Tax and Transfer Policy Institute **Working Paper series:**

We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists).

<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications>

13 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII, Federal Court websites and BarNet Jade alerts.

Federal Court of Australia

Cable & Wireless Australia & Pacific Holding BV (in liquidatie) v Commissioner of Taxation [2016] FCA 78

Taxation - share buy-back - dividend withholding tax payable by non-resident - part of off-market purchase price deemed to be dividend - part of purchase price debited against amounts standing to the credit of the share capital account of the company is not dividend - application for refund of withholding tax...

11 Feb 2016 Taxation, Pagone J

Tax Practitioners Board v Lamede Group Proprietary Limited [2016] FCA 63

TAXATION - contraventions of ss 50-5(1) and 50-10(1) of the Tax Agent Services Act 2009 (Cth) - where admitted - whether declaratory and injunctive relief appropriate - imposition of pecuniary penalties

10 Feb 2016 Taxation, Dowsett J

Hii v Commissioner of Taxation (No 3) [2016] FCA 58

Practice and procedure - security for costs - Part IVC Taxation Administration Act 1953 (Cth) - relevant principles - applicant a natural person - applicant's case essentially defensive - foreign resident - inadequate assets in jurisdiction - prospect of enforcement of judgment in foreign jurisdictions

8 Feb 2016 Practice and Procedure, Collier J

Colin Fong

14 ATTA people in the media

Stewart, Miranda

7:30 Report ABC TV, 17 February 2016 on Scott Morrison, the federal Treasurer's National Press Club address.

Warren, Neil

Martin, Peter 'Treasury weighs up new cap on negative gearing', *Sydney Morning Herald* 13-14 February 2016 p 8 <<http://www.smh.com.au/federal-politics/political-news/cap-on-negative-gearing-and-workrelated-deductions-being-considered-by-treasury-20160211-gmrlrj.html>>

15 Tax and related meetings

Local

The Tax and Transfer Policy Institute *Improving the efficiency of the Australian tax system* Seminar
Speaker: Mr Chris Murphy, Visiting Fellow, ANU College of Asia and the Pacific.

Venue: Weston Theatre Level 1, JG Crawford Building 132, Lennox Crossing, ANU

Date: Tuesday, 23 February, 2016 - 12:30 to 13:30

In a pioneering study, Ballard, Shoven and Whalley (1985) used a Computable General Equilibrium (CGE) model to estimate the marginal excess burden (MEB) of major US taxes to help identify directions for tax reform that would improve the efficiency of the US tax system. KPMG Econtech (2010) undertook a similar, but more detailed analysis, of the Australian tax system for the Henry Tax Review. Find flyers, registration, and complete event details at <https://crawford.anu.edu.au/news-events/events/7035/improving-efficiency-australian-tax-system>

The **School of Taxation and Business Law**, UNSW runs research seminars in the areas of taxation and business law over each semester. All are welcome and there is no charge.

The first seminar for semester 1, 2016 is:

Presenter: Prof Lifang Zhang, Associate Professor in Economics, Xiamen University PRC

Topic: 'Tax issues relating to cloud computing'

Date: 16 March 2016 (Wednesday)

Time: 12.30-2.00pm

Venue: Room 2055, QUAD Building (Quadrangle), Kensington Campus

BYO lunch

Please RSVP to Associate Professor Fiona Martin, f.martin@unsw.edu.au

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. Further details will be provided as we get closer to the time but if you have any queries in the meantime, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

UNSW School of Taxation and Business Law would like to invite you to attend the **International Conference on Tax Administration**, a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe.

The theme of the 2016 conference is: 'Global trends and developments in service delivery'

Join us to hear from leading academics, policy makers and practitioners about current and future global trends in the areas of:

- Digitalisation
- Simplification
- Benchmarking
- Alternative tax dispute resolution
- Citizen-focused tax administration
- Fostering voluntary compliance
- Tax administrative responses to BEPS

Event Details

When 9:00am - 5:00pm, 31 March - 1 April, 2016

Where Conference: Crowne Plaza, 242 Arden St, Coogee, Sydney, NSW

Dinner: The Mint, 10 Macquarie St, Sydney, NSW, 2000

Cost \$850 - special rate for UNSW alumni

Register If you would like to attend, please register here

<https://webpay.fin.unsw.edu.au/OneStopWeb/ASBEvents/createbooking?UDS_ACTION=S11&UDS_ACTION_DATA=F7D6055A-A93F-4EDC-8497-69F777A5702F>

Contact Maree Magafas <m.magafas@unsw.edu.au>, UNSW Business School, School of Taxation & Business Law. Please visit our website <<https://www.business.unsw.edu.au/about/schools/taxation-business-law/conferences/international-conference-on-tax-administration>> for more conference details. We hope to see you there.

The **28th ATAX Annual GST Conference** will be held at Brisbane Hilton, 190 Elizabeth Street, Brisbane, 4000 on 28 and 29 April 2016. The conference program will address important technical issues associated with real property; the new world of collaborative consumption like Uber; Airbnb; etc. as well as reforms to GST and digital supplies; low value imports and changes to GST private rulings. The format is two full days of conference presentations and discussions with a networking dinner on Monday 28 April at the Attic, at Malt Dining. Register before Wednesday 3 March, 2016 for the Early Bird fee of \$1,600 incl GST. Contact April Moses +61 (2) 9385 6978; <april.moses@unsw.edu.au> UNSW Business School, School of Taxation & Business Law. <<https://www.business.unsw.edu.au/news-events/events/atax-28th-gst-conference1>>

The **Tax Institute's** website 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 or register online at 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 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

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 2015/2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw.

Please see the website for most up-to-date information on them.

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands or in Malaysia or elsewhere. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam.

Should you require any further information or wish to register please refer to their web site

www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2016

International Tax Planning - Post BEPS 24-26 February 2016, Singapore

Principles of International Taxation 29 February - 4 March 2016, Amsterdam

Tax Planning and Substance 17-18 March 2016 (NL)

Principles of Transfer Pricing 25-29 April 2016, Kuala Lumpur

Transfer Pricing and Intra-Group Financing 2-3 May 2016 (NL)

Treaty Aspects of International Tax Planning 22-24 May 2016, Dubai

US Advanced Corporate Taxation and Transfer Pricing 6-8 June 2016 (NL)

Current Issues in International Tax Planning 29 June-1 July 2016 (NL)

Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore

For entire course portfolio, see < http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>
See also <http://www.ibfd.org/Training/Find-course>

IBFD 2nd Africa Tax Symposium: Trends in International Taxation: An African Perspective, 4-6 May 2016, Lake Victoria Serena Resort, Kampala, Uganda. The programme will focus on the post-BEPS landscape, aggressive tax planning, transfer pricing and more. These topics will be brought to life by key speakers from practice, industry and academia, as well as by IBFD's own tax experts on Africa < http://www.ibfd.org/IBFD-Tax-Portal/Events/2nd-IBFD-Africa-Tax-Symposium?utm_source=Dec-newsletter-2015&utm_medium=email&utm_campaign=AP26-11-2015&utm_term=conferences&utm_content=2nd-IBFD-Africa-Tax-Symposium>

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

2016 Madrid, Spain (25 August - 30 August 2016)

<https://www.ifa.nl/activities/annual_congresses/Pages/2016_Madrid_Congress_19.aspx?source=%2fPages%2fdefault.aspx>

Subject 1:

Dispute resolution procedures in international tax matters

Subject 2:

The notion of tax and the elimination of international double taxation or double non-taxation

Tentative Seminar Programme

IFA/OECD

IFA/EU

Recent developments in international taxation

Latin-American tax seminar

Tax judges seminar

Taxation of activities performed in breach of legal regulations (Illegal activities)

Taxation of venture capital: Funds, managers and investment structure

International taxation of sportsmen, sport organizations and sports events

How has BEPS affected to MNEs relocation?

VAT and direct taxation of digital economy: Old problems, new solutions?

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

International Atlantic Economic Society (IAES) conference www.iaes.org for more information.

Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

Other useful tax and law related conference websites include the

International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

Conferences in Australia [http://www.conferencealerts.com/country-](http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia)

[listing.php?page=1&ipp=All&country=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

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

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.

16 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

Aubrey, John; Brenton-Rule, Campbell; Marshall, Tony; Rau, Charles; Roan, Geoff; Saheed, Rizwana & Treadaway, Lee *Tax guide to farming, forestry and fishing*, 2nd ed, 2nd ed, Auckland, Wolters Kluwer, 2014

Australia Treasury *Tax evasion and multinational tax avoidance*, December 2015. Includes animation explaining how some multinational companies operating in Australia avoid paying tax and its impact on Australia. <<http://www.treasury.gov.au/Policy-Topics/Taxation/TaxLaws>>

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Should we Consider State Income Taxes now that the GST is off the Table? 13 February 2016 -

Richard Eccleston and Neil Warren

Malcolm Turnbull's Taxing Times, 11 February 2016 - John Hewson

Behavioural insights on the tax compliance of small and medium enterprises, 4 February 2016 - Lilia Arcos Holzinger and Nicholas Biddle

Nationalisation, State Equity Participation and Resource Rent Taxation in the Extractive Industry, 2 February 2016 - **Diane Kraal**

Tax White Paper: Our Pension is Too Mean, Our Super Tax Concessions Too Generous, 21 January 2016 - David Ingles and **Miranda Stewart**

An Interview with the Office for Tax Simplification, 13 January 2016 - **Miranda Stewart**

Is tax so complex that it needs its own office aimed at simplification? **Miranda Stewart** interviews Jeremy Sherwood, Director of the United Kingdom Office of...

When the rich get richer they pay little tax on the gains, 11 January 2016 - David Ingles

Merry Christmas from Austaxpolicy, 24 December 2015 - **Miranda Stewart** and Mathias Sinning

Income Tax at 100 years: The Income Tax Threshold and the Minimum Wage, 23 December 2015 - Rob Bray

Income Tax at 100 Years: A Little History, 21 December 2015 - **Miranda Stewart**

Barkoczy, Stephen; Ammundsen, Vicki; **Bowler-Smith, Mark**; Bullot, Allan; Cheng, Vivian; **Cross, Carla**; **Elliffe, Craig**; **Keating, Mark**; Marr, Emma; **Marriott, Lisa**; Saheed, Rizwana; **Sawyer, Adrian**; Scott, Peter; Sidnam, Grant; Treadaway, Lee & **Vial, Peter** *Foundations of New Zealand taxation law*, Auckland, Wolters Kluwer, 2015

Barkoczy, Stephen *Foundations of taxation law 2016*, Melbourne, Oxford University Press, 8th ed, 2016

Barkoczy, Stephen *Australian tax casebook*, Melbourne, Oxford University Press, 13th ed, 2016).

Barkoczy, Stephen *Core tax legislation and study guide 2016*, Melbourne, Oxford University Press, 19th ed, 2016).

Battin, Tim 'The ABC scare campaign against a GST debate,' *New Matilda* 16 January 2016

<<https://newmatilda.com/2016/01/16/the-abc-scare-campaign-against-the-debate-to-raise-the-gst>>

Cooper, Graeme; Frost, T & **Vann, Richard** 'BEPS Deliverables: Some comments and Australian takes', [2015] *Weekly Tax Bulletin* (23 October), 1645.

(2014) 1 *Curtin Law & Taxation Review* <<http://business.curtin.edu.au/wp-content/uploads/sites/5/2015/09/Curtin-Law-and-Taxation-Review-Volume-I-2014-FINAL.pdf>>

The Benefit of Legal Taxonomy - James Edelman

What is Tax Avoidance? **GT 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

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 48 259 - 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

(2015) 2 *Curtin Law & Taxation Review*

Romancing the PPSA: Challenges for Instructors in Teaching and Reconciling New Concepts with Traditional Norms - Francina Cantatore and Ian Stevens

Sumptuary Law at the Movies: *The Entertainments Tax Act 1916* (Cth) - **Caroline Dick**

Anti-avoidance Rules for Imputation Credits: A Patchwork of Necessary Complexity - Adrian Hanrahan

Ethical Legal Practice Across Societies: Western vis-à-vis Chinese - **Nolan Sharkey**, Agnieszka Deegan and Edmond Wong

Twenty Years of Stalled Reform: Imprisonment For Non-Payment of Fines in the Western Australian Criminal Justice System — A Brief History - Tomas Fitzgerald

Spousal Privilege — Not a Principle Well Established at Common Law? *ACCC v Stoddart* [2011]

HCA 47 - Keith Thompson

Book Reviews

G T Pagone, Tax Avoidance in Australia - Donovan Castelyn

Helmut, Gaisbauer, Gottfried Schweiger and Clemens Sedmack (eds), *Philosophical Explorations of Justice and Taxation* - Žemyna Kuliukas

Case Notes

Cheatle v The Queen (1993) 177 CLR 541 - Yung Xing Leong

Ronen v The Queen [2004] NSWCCA 176 - Yung Xing Leong

Datt, Kalmen *A critical evaluation of how aspects of the tax system in Australia are administered and their impact on corporations and directors*, Sydney, Australian Tax Research Foundation, Research Study 49, Tax Institute, 2015

Davis, Kevin ‘Untangling the debate on bracket creep, corporate tax rates and negative gearing’, *The Conversation* 12 February 2016 <<https://theconversation.com/untangling-the-debate-on-bracket-creep-corporate-tax-rates-and-negative-gearing-54641>>

(2015) 13 (3) *eJournal of Tax Research* <<https://www.business.unsw.edu.au/research/research-journals/atax-journal/current-issue>>

Equal taxation as a basis for classifying financial instruments as debt or equity - a Swedish case study- Axel Hilling and Anders Vilhelmsson

Employee views of corporate tax aggressiveness in China: The effects of guanxi and audit independence - Grantley Taylor, Ying Han Fan and Yan Yan Tan

Tax compliance behaviour in Australian self-managed superannuation funds - George Mihaylov, **John Tretola**, Alferd Yawnson and Ralf Zurbruegg

Managing compliance risks of large businesses: A review of the underlying assumptions of co-operative compliance strategies - Lisette van der Hel – van Dijk and Maarten Siglé

Tax experts' opinion on the tax system in Slovenia - Maja Klun and Ana Stambuk

Specific rewards for tax compliance: Responses of small business owners in Ekurhuleni, South Africa - Marina Bornman and EM (Lilla) Stack

TravelSmart or travel tax free breaks: Is the fringe benefits tax a barrier to active commuting in Australia? **Helen Hodgson** and **Prafula Pearce**

Grattan, Michelle 'Morrison open to changing tax white paper process', *The Conversation* 24 January 2016 <<https://theconversation.com/morrison-open-to-changing-tax-white-paper-process-53620>>

Grattan, Michelle 'Turnbull travelling well with voters, but a GST increase is not: Newspoll' *The Conversation* 1 February 2016 <<https://theconversation.com/turnbull-travelling-well-with-voters-but-a-gst-increase-is-not-newspoll-53943>>

Grattan, Michelle 'Is Scott Morrison getting ahead of Malcolm Turnbull in the GST debate?' *The Conversation* 1 February 2016 <<https://theconversation.com/is-scott-morrison-getting-ahead-of-malcolm-turnbull-in-the-gst-debate-53998>>

Grattan, Michelle 'Turnbull points to problems in raising GST' *The Conversation* 5 February 2016 <<https://theconversation.com/turnbull-points-to-problems-in-raising-gst-54250>>

Grattan, Michelle 'Treasury modelling shows no growth lift from GST tax mix switch' *The Conversation* 12 February 2016 <<https://theconversation.com/treasury-modelling-shows-no-growth-lift-from-gst-tax-mix-switch-54574>>

Grattan, Michelle 'Shorten policy hits tax breaks for negative gearing and capital' *The Conversation* 13 February 2016 <<https://theconversation.com/shorten-policy-hits-tax-breaks-for-negative-gearing-and-capital-gains-54700>>

Haylen, Andrew 'The tax reform debate: GST and other options', Sydney, NSW Parliamentary Research Service, 13 February 2016 <<http://apo.org.au/resource/tax-reform-debate-gst-and-other-options>>

Janda, Michael 'Relax, we have nothing to fear from negative gearing reform', ABC TV *The Drum* 15 February 2016 <<http://www.abc.net.au/news/2016-02-15/janda-nothing-to-fear-from-negative-gearing-reform/7168716>>

MacCallum, Mungo 'Now we've had another reshuffle, it's time for the tax plan', ABC TV *The Drum* 16 February 2016 <<http://www.abc.net.au/news/2016-02-16/maccallum-time-for-a-tax-plan/7170728>>

McClelland, Murray & Speakman, Peter *Practical guide to tax penalties in New Zealand*, 2nd ed, Auckland, Wolters Kluwer, 2014

Matthewson, Paula 'Selling the GST won't be as easy for the Coalition this time around', ABC TV *The Drum* 25 January 2016 <<http://www.abc.net.au/news/2016-01-25/matthewson-morrison-signals-following-costello-blueprint/7111218>>

Passant, John 'The ATO offshoring jobs is the same as business offshoring profits' *Independent Australia* 9 February 2016 <<https://independentaustralia.net/politics/politics-display/ato-offshoring-jobs-is-same-as-business-offshoring-profits,8660>>

Passant, John 'Why didn't the Canberra Times report on Invasion Day in Canberra?' *Independent Australia* 4 February 2016, <<https://independentaustralia.net/australia/australia-display/why-didnt-the-canberra-times-report-on-the-invasion-day-protest-in-canberra,8645>>

Passant, John 'Why did Turnbull dump the GST increase?' *Independent Australia* Friday 12 February 2016 <<https://independentaustralia.net/politics/politics-display/why-did-turnbull-dump-the-proposed-gst-increase,8671#.Vr2nYhmKNRE.facebook>>

Pearson, Grant; **Keating, Mark** & Macalister, Craig *GST in New Zealand*, Wellington, Thomson Reuters NZ, 2015. Available in print, e-book and via Checkpoint.

Phillips, Ben 'Models only give part answer to real tax reform' *The Conversation* 10 February 2016 <<https://theconversation.com/models-only-give-part-answer-to-real-tax-reform-54160>>

The Tax and Transfer Policy Institute *Working Paper* series is open access and aims to promote excellent tax and transfer research in Australia, the region and globally. The series aims to publish work in progress from all disciplines relevant to taxes and transfers. Work that has already been published in a refereed journal or similar publication is not eligible to be included in the series. To submit a paper for inclusion in the series, please email it to tax.policy@anu.edu.au together with Author name, a 100 word Abstract and Keywords.

Submissions will be reviewed by the Director and a TTPI academic fellow with expertise in the discipline, for general relevance and quality control, before publication. Note that this is not a formal refereeing process.

TTPI is happy to publish working papers jointly with other WP series or institutes. TTPI working papers will be published in the Crawford SSRN series.

Emery J, Decoding the regulatory enigma: how Australian regulators should respond to the tax challenges presented by bitcoin WP1 /2016

Ingles D, **Stewart M**, Superannuation tax concessions and the age pension: a principled approach to savings taxation WP7 /2015

Mukherjee S, Present state of goods and services tax (GST) reform in India WP6 /2015

Sinning M, The financial capacity of German university graduates to repay student loans WP5 /2015

Ingles D, Should capital income be taxed? And if so, how? WP4 /2015

Gong X, Nonparametric kernel estimation of the impact of tax policy on the demand for private health insurance in Australia, WP3 /2015

Gillitzer C, Do output contractions cause investment in fiscal capacity? WP2 /2015

Stewart M, The tax state, benefit and legitimacy WP1 /2015

(2016) 91 *Taxation Today* – (January/February)

- The Australian Non-Commercial Loss Rules: Are Similar Rules Warranted in the New Zealand Income Tax Act? [Part 1] – **Andrew Smith**
- An Own Goal in the Making?: The Implementation of BEPS in New Zealand – Neil Russ

(2016) 92 *Taxation Today* – (March)

- The Australian Non-Commercial Loss Rules: Are Similar Rules Warranted in the New Zealand Income Tax Act? [Part 2] – **Andrew Smith**
- Trustees take note: FATCA and the family trust – Stephanie Kalburgi and Vivian Cheng

Thompson, Roger & Rudd, Mike *Practical guide to taxing property transactions*, 5th ed, Auckland, Wolters Kluwer, 2014

Ting, Antony ‘‘War’ on tax avoidance overlooks some obvious legal fixes’ *The Conversation* 2 February 2016 <<https://theconversation.com/war-on-tax-avoidance-overlooks-some-obvious-legal-fixes-53869>>

Varela, Peter and **Stewart, Miranda** *Brief: The Goods and Services Tax*, 10 December 2015 <<http://www.austaxpolicy.com/the-goods-and-services-tax>>

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International/Japan - International Tax Disputes: A Ray of Hope from Japanese Experience - Hiroaki Furuya, Tetsuji Ueda, Shuji Fujita and Cym H. Lowell
Australia - Federal Court Hands Down Transfer Pricing Decision in Chevron Australia Case - Michael Butler, Jessica Pengelly and Ria Neilson
Netherlands - Intangibles in a BEPS World and How the Netherlands Is Complying with OECD Rules - Eduard Sporken and Peter Visser
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“Google et al broke no tax laws. Now paying token amounts for p r purposes. Won't work. Need strong new laws to pay like the rest of us.”

Source: Murdoch, Rupert on Twitter 27 January 2016 <<https://twitter.com/rupertmurdoch>>

“The curly conundrums of the pre-GST food discussions that took place in the lead up to its introduction can be illustrated in then leader of the Liberal party John Hewson’s notorious GST and birthday cake interview with Mike Willisee in 1993 (see the video below to re-live the moment).”
<http://www.taxpayer.com.au/News/29113/Consumption_taxes__How_do_we_compare_>

“On Monday Morrison made some comments that have raised eyebrows.

Asked at a news conference whether he was disheartened by Newspoll’s finding that 54% oppose a GST rise to 15%, Morrison said: “I have had a bit of experience with this. I remember before the 2013 election turn-backs actually had lower levels of support in the Australian community. It’s important that when you believe that something’s right for the country, that you remain focused on that.” He also made the point about the unpopularity of turn-backs in his radio spot with Ray Hadley.

The comparison is a strange and unlikely one. Some Coalition marginal seat-holders might find it rather alarming.

The popularity or unpopularity of the turn-back policy was of little relevance. The public wanted boats and drownings stopped. Centrally, the ordinary person was not going to be affected by turn-backs – in contrast, everyone knows they would be affected by a GST rise to finance income tax cuts.

Compared with selling a hike in the GST, turning back the boats was a doddle.”

Source: Grattan, Michelle 'Is Scott Morrison getting ahead of Malcolm Turnbull in the GST debate?' *The Conversation* 1 February 2016 <<https://theconversation.com/is-scott-morrison-getting-ahead-of-malcolm-turnbull-in-the-gst-debate-53998>>

“Big business and high income-earners want to pay less tax – a cut in the rate of company tax and in the top personal tax rate – and if that means other people paying higher tax, say through a higher goods and services tax, so be it.

Naturally, their self-interest is cloaked in claims about how good this would be for the economy. Benefits going directly to the well-off, we're assured, will trickle down to the punters.

But rarely do the advocates of such reforms spell out the mechanisms by which lower rates of tax are supposedly transformed into greater effort to "work, save and invest", much less produce empirical evidence.

It's remarkable how many highly trained economists go along with this self-serving pseudo-science.

There are two giveaway signs that the present push on taxes isn't genuine reform. First, the one area where there's solid evidence that high (effective) marginal tax rates are discouraging work effort is in returning mothers' transition from part-time to full-time work, but no one's proposing to do anything about this.

Second, if people are so anxious to respond to globalisation's threat to our tax base by shifting it away from taxing mobile resources, how come they're so set on increasing the GST rather than taxing the ultimate immobile resource, land?

Of course, we've yet to see how far Malcolm Turnbull will go in seeking to give his party's business backers the "reform" they seek. If he doesn't go far, they'll brand him as lacking courage. It will be more accurate to say he lacks foolhardiness. Rejigging the tax system to favour the better-off will always be hard to sell to the rest of the electorate.”

Source: Gittins, Ross ‘Big business-biased 'reform' won't fly’, *Sydney Morning Herald* 1 February 2016 p 26 <<http://www.smh.com.au/business/comment-and-analysis/big-businessbiased-reform-wont-fly-20160130-gmhnct.html>>

“Holiday house owner Derryn Timms, who rents out her four-bedroom house “Char-ree-leera” in the coastal town of Eden, halfway between Melbourne and Sydney, is determined not to become alarmed. ... The tax office is clamping down on holiday home renters, but Timms is determined not to become alarmed.

“We’ll be handing on their letter to our tax accountant,” says callisthenics teacher Timms, 59. ... “We’ve only been renting the house out for 18 months now and we’ve had an extremely busy season which has been great, with people coming to stay here from both Sydney and Melbourne, and an increasing number from overseas too. It’s lovely to know so many people are discovering our paradise. There are better things to think about than tax.”

Source: Williams, Sue ‘ATO targets holiday home owners’, *Sydney Morning Herald* 23-3 January 2016 pp 4-5 <<http://www.domain.com.au/news/tax-office-crackdown-on-holiday-home-landlords-20160122-gmarla>>

Jay Weatherill: “Well I think I've received plenty of critique from both sides of politics. What I'm trying to do and what Premier Baird's trying to do is to level with the Australian people about the fact that we're not raising enough revenue to meet what they want us to do. Now, we've spent decades in this country basically demonising taxation. But taxation is the means by which we educate our children, we treat our sick people, we actually provide for a more equal and more humane society and we're going in to bat for taxation to meet those needs and we also need to do it fairly and we're trying to get a national debate about that issue. That's why Premier Baird has a proposal, that's why I have a proposal. And look, it may not be the right proposal. I'm not arrogant enough to think that we

have all the answers, but we do want a national debate, but it has to be a debate that starts with asking the right question.”

Source: 7:30 Report Transcript, ABC TV, 1 February 2016 ‘GST debate: Premiers Mike Baird and Jay Weatherill say it's time for the Commonwealth to step up’
<<http://www.abc.net.au/7.30/content/2015/s4398412.htm>>

“The government is not lying when it says "all options are on the table" for tax reform. They are. It's just that some options are more likely to be picked up than others.

It's like saying you haven't decided what to have for lunch yet. It might be quite true. It's just that you have a pretty clear idea that it's not going to be the liver.”

Source: Hartcher, Peter ‘Peter Hartcher: Tax reform proves to be a test of Malcolm Turnbull’s courage’
Sydney Morning Herald 5 February 2016 <<http://www.smh.com.au/comment/peter-hartcher-tax-reform-proves-to-be-a-test-of-malcolm-turnbulls-courage-20160205-gmmuiv>>

Treasurer: “In an environment where you have got no surplus bequeathed to you from the previous government, so you can't fund tax cuts that way, and in the global environment we have at the moment where world growth has been subdued, the only way those sorts of things are really possible is with the sort of measures that are under consideration. They don't come without problems either, Ray, and I suppose, with something as difficult as this, the Red Sea is not going to part every time for you on these things and that is just the reality of life.

...

Hadley: You want [inaudible] spend so to offer tax cuts to middle and high income earners.

Treasurer: That's right. They are out there working every day. They are out there running businesses every day and my objective in this role will be to wherever I can reduce the tax burden on people who are working hard and running business and do that wherever I can. Now, on every occasion circumstances may not allow it. So, you can't part the Red Sea on everything – but where I can, people should know that is my focus.”

Source: Morrison, Scott Treasurer of the Commonwealth of Australia Interview with Ray Hadley, 2GB Transcript, 8 February 2016 <<http://sjm.ministers.treasury.gov.au/transcript/013-2016>>

“KPMG’s highly conventional audit division has broken a 100 year tradition and hired 42 graduates without a business or accounting degree in an attempt to enhance soft-skills and diversity in the division.

...

Instead they sport qualifications in a range of areas from environmental science and Mandarin, to counter terrorism and social work.”

Source: King, Agnes ‘KPMG bucks tradition with new auditors’, *Australian Financial Review* 10 February 2016

Giam Swiegers - current CEO of engineering firm Aurecon and formerly of Deloitte Australia - told *Lawyers Weekly* that law firms are facing an increasingly cutthroat environment, so that diversifying may be the best way to survive.

According to Mr Swiegers, law firms have lagged behind other corporates in expanding their service offerings, especially given the gains made by audit firms in the legal sector.

“The Big Four accounting firms are the masters of expanding their footprint,” he said.

“They have all had dramatic global growth because they broadened their minds as to what can be done under their banner and with the people that work for them. But it's not easy to find a law firm that has expanded its footprint at all.”

In his view, the convergence of tax and law may have given law firms the edge over accounting firms – if only the law firms had moved first.

“At the end of the day, tax is just the interpretation of law and understanding a few numbers,” he said.

“With so many lawyers in tax group, it shows the service could have been in either of the houses.”

He urged law firms to consider which type of non-legal services “could naturally fit with our brand or the skillset of our people?”

Source: Garber, Stefanie ‘Firms urged to push into non-legal sectors’, *Lawyers Weekly* 17 February 2016 <http://www.lawyersweekly.com.au/news/17993-firms-urged-to-push-into-non-legal-sectors?utm_source=CorporateCouncil&utm_campaign=CorporateCouncil_Bulletin17_02_2016&utm_medium=email>

“In conclusion, there is a long road ahead. This is a Test match, not Twenty20 Big Bash when it comes to fixing the budget and to improving the budget. It requires Test match patience. It requires Test match tactics. It takes Test match endurance. It takes a really clear understanding about what your principles are and the players you have to back in that are going to deliver the big runs and do the big innings and take the big wickets and [for our economy] they are the ones who are out there earning every day. They are the ones who are working, they are saving and investing and these are the ones that we want to back in. We are battling strong headwinds but the good news and the hope is that this country is battling those headwinds, I'd argue, better than any. This is the best place to be when it comes to the global economy at the moment. This is the country that is actually doing the things that are needed and that has been led by Australians and it's our job as a Government to back that in. We need to back the earners in our economy, who are out there working, saving and investing.”

Source: Morrison, Scott, federal Treasurer Address to the National Press Club, Canberra, 17 February 2016 <<http://sjm.ministers.treasury.gov.au/speech/009-2016>>

Rick Krever supplied the following:

“Trial judges make inferences based on the totality of the evidence that the parties choose to present. Such an inference, which is invariably adverse to one party and supportive of the other, is by definition not a finding at the level of certainty. It is the trial judge's conclusion as to what he or she believes is most probable – or more likely than not. A finding grounded in inference from the silence in one party's evidence could, in reality, be totally wrong and one of the other more favourable, charitable, benign possibilities that seemed less probable to the trial judge could in fact be known to be correct and truthful to an omniscient, all-seeing and all-knowing observer. Trial judges are not given such powers when they are sworn-in, just, at least in my case, copies of the *Income Tax Act* and the other Bible upon which I swore my oath, a gavel and the ceremonial pen. Trial judges sleep at night based on probabilities, or lie awake at night considering them”.

— Boyle J., in *Maxi Maid Services (1998) Ltd. v. M.N.R.*, 2016 TCC 30, footnote 3, remarking upon his conclusion on credibility in favour of the appellant, in part because of the Crown's failure to offer responding evidence (via David Sherman, originally contributed to GST & HST Times by Richard Yasny)

ATTA News March 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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1 Presidential column

Thankfully this last month has been largely quiet on the seismic front in Christchurch, which is certainly a relief. Classes have been operating as normal with a significant increase in student numbers at UC which is great. Nevertheless, as ATTA President the last month or so have been challenging, to say the least, with the ATTA Executive intending to meet within the next month, to discuss a number of issues. In particular, the ATTA Executive wishes to formalise the process for making ATTA Hill Medal nominations. To assist us in this process, if you have any suggestions, would please email them to me by Monday 4 April. Our aim is to have a new nomination form developed and sent out with the call for nominations later this year.

Plans are well underway for next year's ATTA Conference which as you will know is being hosted by Victoria University of Wellington. Further details are included in this Newsletter with a call for papers expected in the next few months. Even though it is only March, it is never too early to start planning your contribution for the next ATTA Conference.

Once again I would like to both encourage and remind ATTA members to 'heed the call' for papers for JATTA 2016. JATTA's success largely depends upon its members, including through members making high quality submissions, acting as reviewers, and the critical role of the editor. Further details of this call are included in this Newsletter. Again, please note the submissions requirements which have been revised slightly from previous years to require a list of references.

In the newsletter there are a number of calls for papers; of particular note is the call for papers for the 7th Queensland Tax Researchers Symposium and the 4th Meeting of the Australasian Tax History Chapter. Both will be held on 26 September hosted by James Cook University in Cairns. Based on prior attendance I can thoroughly recommend to everyone to seriously consider being involved in these events, through presenting and discussing your work and that of others.

Adrian Sawyer

2 Call for Papers: 2016 edition of JATTA

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers Association* (JATTA) is **Monday, 11 April 2016**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2016 ATTA conference papers and other papers on the theme of this year's ATTA conference – *Tax and Time Travel: Looking Backwards and Looking Forwards*.

Submissions should be presented in double spaced 12 point Times Roman font and should conform with the *Australian Guide to Legal Citation* (AGLC), produced by the Melbourne University Law Review; see: http://law.unimelb.edu.au/_data/assets/pdf_file/0007/1586203/FinalOnlinePDF-2012Reprint.pdf.

Also, submissions should include on separate pages the following:

- an abstract of approximately 100 words;
- a list of references at the end of the article (this will raise the profile of the journal, and also the level of citations and impact of individual journal articles); and
- a short bio of the author/authors.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the field. JATTA satisfies the description of a refereed journal and is included in the ERA 2015 Submitted Journal List: <http://www.arc.gov.au/era-2015-submitted-journal-list>.

Please submit your papers by email to Dale Boccabella at d.boccabella@unsw.edu.au and Ann Kayis-Kumar at a.kayis@unsw.edu.au no later than 11 April 2016.

3 Arrivals, departures and honours

Justice **Richard F Edmonds** retired from the Federal Court on 11 February 2016. Justice Edmonds received the ATTA Hill Medal at the 2106 ATTA Conference in Sydney.

4 New Zealand developments

Recent developments in New Zealand tax include:

- Inland Revenue have updated their Grants and Subsidies (IR 249) publication. The guide explains tax responsibilities where individuals or organisations receive payments in the form of grants, subsidies or gifts.
- Consultation has commenced on the OECD's automatic exchange of information initiative. The process started with an Issues Paper – *“Implementing the Global Standard on Automatic Exchange of Information”*, which was released for public feedback on 19th February. The Issues Paper covers: proposals for implementing the OECD global standard; and due diligence and reporting requirements for financial institutions and other entities. The proposed date for phased introduction is 1 July 2017, starting with financial institutions commencing due diligence and amended reporting requirements. Exchange of information with other tax authorities will start by September 2018, in line with international requirements.
- Publication of the new minimum family tax credit rate. The new minimum family annual income (after tax) is \$23,036 per annum or \$443 per week.
- Issue of a new Inland Revenue Exposure Draft regarding the proceeds from the sale of gold bullion investments. The Exposure Draft considers that such proceeds will be income in most situations, as it is necessary to dispose of the investments to realise their value. Moreover, as investments in gold do not provide income while held, their only value is when they are realised. Thus, the Commissioner's view is that investments in gold, because of the very

nature of the assets, will have been acquired for the purpose of disposal, and will be income under s CB 4 (ITA 2007).

Lisa Marriott

5 Australian Visiting Fellow Awards

The Tax and Transfer Policy Institute is pleased to announce our Australian Visiting Fellow Awards for 2016.

Each individual Australian Visiting Fellow will spend a minimum of one week visiting TTPI, Crawford School of Public Policy ANU, from another institution in Australia. The successful applicant will be known as a “funded TTPI Visiting Fellow (Australia)” for the relevant year.

To be eligible, the Applicant must hold at least an 0.2 FTE position at an Australian University, whether as a continuing, contract or fixed-term position.

The Award will be for a **maximum of \$4,000** and will be awarded by payment or reimbursement of the following expenses of the Visitor:

- Economy return airfare from a location in Australia;
- Reasonable transfers and per diem for one to two weeks;
- One to two weeks funded accommodation at University House or other similar accommodation at The ANU.

The Visiting Fellow (Australian) will be provided with a desk, computer and library access with TTPI at The ANU during the visit.

While accommodation funding and per diem is provided for a maximum of two weeks, the Visiting Fellow is welcome to apply to visit TTPI for a longer period, self-funded for the remaining period.

It is expected that two or three Australian TTPI Visiting Fellow Awards will be made in each year. The decision about the Award will be made by the Director in consultation with the Advisory Committee of TTPI.

Expectations of a TTPI Visiting Fellow

The visit is expected to take place **before the end of 2016**.

During the visit, the Visiting Fellow will:

- carry out research on a specific research paper concerning a tax or transfer policy topic, independently or with a member of TTPI;
- present a TTPI seminar on the research paper or another topic as agreed;
- engage with other projects, collegial activities and events at TTPI as relevant.

It is expected that the Visiting Fellow will submit their research paper for online open access publication in the TTPI Working Paper series.

How to apply

To apply, please submit your application to tax.policy@anu.edu.au

Application Form, setting out the specific research project and preferred timing for the visit, available [here](#).

Full current CV including publications and two academic referees.

Guidelines are also available as a download [here](#).

Further information

Potential International Visitors are encouraged to contact the Director of TTPI, Professor Miranda Stewart, to discuss their application and proposed lecture and research project:
miranda.stewart@anu.edu.au
+61 2 6125 5713.

Please direct all general enquiries to Diane Paul, tax.policy@anu.edu.au or +61 2 6125 9318.

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 Rio de Janeiro 27 August 2017 - 1 September 2017
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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:
Shafi Khan, Monash 2015 [Basel]
Celeste Black, Sydney 2013 [Copenhagen]
Antony Ting, Sydney 2011 [Paris]
Fiona Martin, UNSW 2009 [Vancouver]
Kathryn James, Monash 2007 [Kyoto]

7 Call for papers

The 7th Queensland Tax Researchers' Symposium (QTRS) AND the 4th Meeting of the Australasian Tax History Chapter (THC)

The James Cook University College of Business, Law and Governance will host the 4th meeting of the Australasian Tax History Chapter and the 7th Queensland Tax Researchers Symposium on **Monday, 26 September 2016**.

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.

The events will be held from 8.30 am to 5 pm at the DoubleTree by Hilton Hotel on the Cairns Esplanade. Registration will include access to all papers and presentations, refreshments on arrival, morning tea and lunch. It is anticipated that details of a prestigious keynote speaker will be available for release shortly.

The conference is to be held in spring in Cairns so participants should expect an average daytime maximum temperature of 28C with a night time low of 19C. 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 those wishing to attend should register as soon as possible to avoid disappointment (at least by Friday **10 June 2016**) and would be advised to book flights and accommodation promptly. Advice as to accommodation options will be provided on registration if requested.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by Friday **10 June 2016** (500 words) indicating whether they wish their paper to be part of the THC meeting or the QTRS. Authors will be notified of their acceptance within a week of submission. 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 4232 1093

We thank our supporting sponsors: Griffith University; QUT; UNSW; Oxford University Press; Thomson Reuters

SLS Tax Law Section: Call for Papers/Posters for 2016 SLS Annual Conference at University of Oxford

This is a call for papers and posters for the Tax Law section of the 2016 SLS Annual Conference to be held at the University of Oxford from Tuesday 6th September – Friday 9th September. This year's theme is 'Legislation and the Role of the Judiciary' <<http://www.slsconference.uk/call-for-papers>>.

The Tax Law section will meet in the second half of the conference on Thursday 8th and Friday 9th September and I am very pleased to announce that Professor Judith Freedman (Oxford) has already agreed to give a presentation.

If you are also interested in delivering a paper, please submit an abstract by midnight on Friday 18th March. All abstracts must be submitted through the EasyChair conference system which can be accessed using the following link: <https://easychair.org/conferences/?conf=sls2016>. Full instructions on how to use the EasyChair system can be found here: https://gallery.mailchimp.com/47624183ad52dd8428c97d3f6/files/Using_EasyChair_to_Submit_a_Paper_to_SLS_2016_03.pdf. Please contact Jed Meers at jed.meers@york.ac.uk if you experience any problems.

I would welcome proposals for papers on any issue relating to the law of taxation, including those addressing this year's conference theme. Alternatively, if you would like to propose a topic of current interest for a panel or roundtable discussion, please do get in touch by e-mail to see if this can be arranged.

As the SLS is keen to ensure that as many members with good quality papers as possible are able to present, we discourage speakers from presenting more than one paper at the conference. With this in mind, when you submit an abstract via EasyChair you will be asked to note if you are also responding to calls for papers from other sections.

Please note that whilst you need only submit a proposed title and abstract at this stage, speakers will be asked to submit a copy of their full draft paper no later than a week before the conference or, if that is not possible, their PowerPoint slides or an extended abstract (two sides of A4). This is to enable those who wish to read the papers in advance to do so thereby enhancing the quality of feedback and discussion in the subject sections.

I should also note that the SLS offers a Best Paper Prize which can be awarded to academics at any stage of their career. The Prize carries a £250 monetary award and winning papers are published in Legal Studies. To be eligible:

- speakers must be fully paid-up members of the SLS;
- papers must not exceed 11,000 words including footnotes (as counted in Word);
- papers must be uploaded to EasyChair by midnight on Monday 29th August; and
- papers must not have been published previously or have been accepted or be under consideration for publication.

Those wishing to present a poster should select 'Submit a Poster' within EasyChair. The SLS offers a Best Poster Prize, which carries a £250 monetary award and the winning poster will be displayed at the Institute of Advanced Legal Studies in London.

I have also been asked to remind you that all speakers and poster presenters will need to book and pay to attend the conference. As part of a new initiative this year to reduce the number of late cancellations, speakers and poster presenters will be asked to register for the conference by the end of June in order to secure their place within the programme, though please do let me know if this is likely to pose any problems for you. Booking information will be circulated in due course.

With best wishes,

John Vella
Convenor
john.vella@sbs.ox.ac.uk

Tax and Transfer Policy Institute

Austaxpolicy Blog: Call for contributions, comments and engagement

We are keen to have your contributions and engagement to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution!

Tax and Transfer Policy Institute **Working Paper series:**

We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists).
<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications>

The Athens Institute for Education and Research (ATINER), a world association of academics and researchers, organizes its **3rd Annual International Conference on Social Sciences, 25-28 July 2016, Athens, Greece**. Please submit a 300-word abstract before **22 March 2016**, by email (atiner@atiner.com), addressed to **Dr. Gregory A. Katsas, Head, Sociology Research Unit, ATINER & Associate Professor, The American College of Greece-Deree College, Greece**.

Please include with this order: Title of Paper, First Name, Family name of all co-authors, Current Position of all co-authors, Institutional Affiliation (University/Organization) of all co-authors, Country of all co-authors, an email address of all co-authors and at least 3 keywords that best describe the subject of your submission. **Decisions will be reached within four weeks of your submission.**

Should you wish to participate in the Conference without presenting a paper, for example, to chair a session, to evaluate papers which are to be included in the conference proceedings or books, to contribute to the editing of a book, or any other contribution, please send an email to **Dr. Gregory T. Papanikos, President, ATINER & Honorary Professor, University of Stirling, UK** (gregory.papanikos@stir.ac.uk).

8 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII, Federal Court websites and BarNet Jade alerts.

Administrative Appeals Tribunal

Brady and Commissioner of Taxation (Taxation) [2016] AATA 97

Ms G Lazanas, Senior Member, 23 February 2016

Taxation — superannuation – excess contributions tax – whether non-concessional excess contributions can be disregarded or allocated to another financial year – whether special circumstances - decision under review affirmed

Devi and Commissioner of Taxation (Taxation) [2016] AATA 67

Ms G Lazanas, Senior Member, 9 February 2016

Taxation – income – whether applicant conducted a business of share trading – whether applicant entitled to deductions for losses – decision under review affirmed

Lau and Commissioner of Taxation (Taxation) [2016] AATA 46

Deputy President, Dr P McDermott RFD, 2 February 2016

Taxation – application for release from taxation debts - significant hardship – no reduction in hardship - exercise of Commissioner’s discretion – incomplete disclosure – poor compliance – preference to other creditors - decision under review affirmed

Miley and Commissioner of Taxation (Taxation) [2016] AATA 73

Deputy President, S E Frost, 15 February 2016

Taxation and revenue – income tax - capital gains tax – disposal of a CGT asset – maximum net asset value test - whether CGT liability should be reduced because maximum net asset value test met immediately before sale – determining market value of assets – determining market value of percentage of shares in a sale of all shares – meaning of ‘market value’ - construction of s 152- 20 Income Tax Assessment Act 1997— whether selling price best evidence of market value at relevant date – discount for lack of control – maximum net asset value test met - decision set aside

Payne and Commissioner of Taxation (Taxation) [2016] AATA

Senior Member, CR Walsh, 25 February 2016

Superannuation guarantee charge – applicant employer’s liability for superannuation guarantee charge (SGC) for relevant quarters – whether applicant employer made superannuation guarantee contributions to complying superannuation funds for the benefit of his employees in relation to the quarters concerned - no power to remit interest component or administration component of SGC – general interest charge - decision under review affirmed

JLSP and Innovation Australia [2016] AATA 23 (on the ATO website as Case 1/2016)

Deputy President, S E Frost, 22 January 2016

Industry research and development - whether activity is core R&D activity - clinical trials carried out to determine safety and efficacy of a drug - definition of 'core R&D activity' - whether activity conducted for the purpose of generating new knowledge –purpose must be held by applicant R&D entity - purpose of generating new knowledge not required to be the dominant purpose but must be more than an insubstantial purpose – Tribunal finds that Activity 1 is a ‘core R&D activity’

Industry research and development – statutory construction – respondent charged with responsibility for making finding as to whether activity is core R&D activity – demarcation between definitional and operational provisions contained within Division 355 of the Income Tax Assessment Act 1997 - consideration of whether tax offsets would be available under operational provisions irrelevant to determination of whether definition of core R&D activity is satisfied

Federal Court of Australia

Rigoli v Commissioner of Taxation [2016] FCAFC 38

Income tax - default assessment - where taxpayer failed to lodge tax returns - expert report prepared for Commissioner to determine financial affairs of partnership of which taxpayer was a partner - whether taxpayer able to rely on expert report to establish that assessment was excessive - whether Tribunal held...

15 Mar 2016, Income Tax, Kenny, Davies and Moshinsky JJ

Seymour v Commissioner of Taxation [2016] FCAFC 18

Administrative law – appeal from a decision on a judicial review setting aside a decision of the Administrative Appeals Tribunal (“AAT”) to grant leave for overseas taxpayers to give evidence by video link from outside Australia in a Part IVC proceedings – whether primary judge erred in finding AAT decision to grant leave affected by...

2 Mar 2016, Administrative Law, Siopis, Griffiths and Pagone JJ

Deputy Commissioner of Taxation v Hawkins (Inspection Application by Matrix Group and Anor)

[2016] FCA 164

Practice and procedure - request to inspect documents on court file - leave required to inspect documents -factors relevant to grant of leave - principle of open justice - affidavits and exhibits read in open court - information of taxpayers protected from disclosure - whether granting leave to inspect documents would give impermissible forensic...

1 Mar 2016, Practice and Procedure, Pagone J

Supreme Court of Victoria

Frontlink Pty Ltd v Commissioner of State Revenue [2016] VSC 25

Croft, J, 11 February 2016

Taxation – Growth Areas Infrastructure Contribution – GAIC – GAIC levy – Excluded subdivisions of land – Sequential subdivisions – Purpose of subdivision – Planning and Environment Act 1987, Pt 9B, s 201RF

Words and phrases – Meaning of “purpose”.

Victorian Civil and Administrative Tribunal

Liu v Commissioner of State Revenue (Review and Regulation) [2016] VCAT 87

Dr John Glover, Member, 21 January 2016

Review and Regulation List – *Duties Act 2000* — s36A exemption from duty for property passing to beneficiaries of discretionary trusts - s36A(1)(c)(ii) exemption condition that where property passes to a beneficiary as trustee of another trust all beneficiaries of the other trust be "relevant beneficiaries" — s-s36A(3) definition of "relevant beneficiary" as a person who was a beneficiary of the other trust at "the relevant time" — s-s36A(3) definition of "the relevant time" as the time when the property first became subject to the principal trust — other trusts not in existence at the time when the property first became subject to the principal trust — condition of the s36A exemption not satisfied — s-s7(1) and imposition of duty on certain transactions concerning dutiable property — s20 and the dutiable value of dutiable property — irrelevance of interests or potential interests under trusts in order to establish liability for duty under s-s7(1) or to compute the dutiable value of dutiable property.

Colin Fong

9 ATTA people in the media

Stewart, Miranda; Warren, Neil

Phillips, Keri “How our tax system favours the wealthy”, ABC Radio National *Rear Vision*, 16 February 2016 <<http://www.abc.net.au/radionational/programs/rearvision/how-australia's-tax-system-favours-the-wealthy/7173908>>

10 Tax and related meetings

Local

You are invited to our School Research Seminar to be delivered by Prof **Eva Eberhartinger**, WU (Vienna University of Economics and Business), “**Tax Rate Biases in Tax Planning Decisions: Experimental Evidence.**”

Date Wed 23 March 2016

Time 12.00-1.30

Venue Room 2055 Quad Building (Level 2, South Wing), UNSW

RSVP By Friday 18 March to april.moses@unsw.edu.au

Format Light lunch provided

Abstract: Contrary to standard economic theory, recent empirical findings suggest that firms do not always minimize their tax payments. We conduct a laboratory experiment and find robust evidence that decision biases offer a behavioral explanation for suboptimal tax planning. When facing time pressure in an intra-group, cross-border financing decision, subjects apply heuristics based on the salience of statutory tax rates. This stirs decision makers to underestimate the effects of tax base changes and causes economically suboptimal tax planning decisions. We find that tax planning behavior is, to a large extent, unaffected by subjects’ work experience or education in accounting, taxation, and/or finance. Yet, we observe an overconfidence bias in subjects with moderate work experience. In line with models of rational inattention, an increasing tax burden difference between two tax planning strategies weakly mitigates the use of heuristics and thus the decision bias.

The **National Law Reform Conference**, College of Law, Australian National University, Thursday 14 April and Friday 15 April 2016. The National Law Reform Conference will be a forum for research about future directions in six key areas of law in society:

1. *civil obligations* (e.g., tort, restitution, contracts, equity);
2. *environment* (property, resources, Indigenous relationship to the environment, development);
3. *public* (constitutional law, Indigenous constitutional issues, governance, administrative law);

4. *legal practice* (the legal profession, legal ethics, access to justice);
5. *commercial* (corporations, taxation, consumer law); and
6. *criminal* (criminal law, criminology, evidence and procedure).

For effectiveness, efficiency and equity, new policy directions in these areas should be planned carefully; academics can and should take a leading role in providing reasoned proposals based on sound research. To this end, Conference presentations will canvas considered theoretical, socio-legal, and doctrinal work.

Leading and emerging scholars in each area will be invited to present on the basis of merit and fit with the conference's focus on the future. The number of presenters is small by design: approximately 50-70. Discussants and registered attendees will lift the number of attendees to between 200 and 300 participants. Presenters will write 2000-3000 word summaries of their contributions for a prominent edited collection.

The National Law Reform Conference will be a breeding ground for legal innovation. It will collect proposals for reform in works with broad cross-over appeal, influencing policy-makers, public commentators, law reform agencies, academics, practitioners and the judiciary alike.'

It includes a stream on commercial law including tax. **John Passant** will be speaking on 'Tax, inequality and challenges for the future', **Nolan Sharkey** on 'Taxation of multinationals: a palace on shaky foundations?', **Michael Kobetsky** on 'Aggressive tax avoidance by US multinationals: treating the disease' and **Natalie Stoianoff** 'A governance framework for indigenous ecological knowledge protection and use'. <<https://law.anu.edu.au/conferences/national-law-reform-conference>>

Contact details: College Outreach & Administrative Support Team (COAST) coast.law@anu.edu.au
Nicole Harman 02 6125 0454

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. Further details will be provided as we get closer to the time but if you have any queries in the meantime, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

UNSW School of Taxation and Business Law would like to invite you to attend the **International Conference on Tax Administration**, a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe.

The theme of the 2016 conference is: 'Global trends and developments in service delivery'

Join us to hear from leading academics, policy makers and practitioners about current and future global trends in the areas of:

- Digitalisation
- Simplification
- Benchmarking
- Alternative tax dispute resolution
- Citizen-focused tax administration
- Fostering voluntary compliance
- Tax administrative responses to BEPS

Event Details

When 9:00am - 5:00pm, 31 March - 1 April, 2016

Where Conference: Crowne Plaza, 242 Arden St, Coogee, Sydney, NSW

Dinner: The Mint, 10 Macquarie St, Sydney, NSW, 2000

Cost \$850 - special rate for UNSW alumni

Register If you would like to attend, please register here

<https://webpay.fin.unsw.edu.au/OneStopWeb/ASBEvents/createbooking?UDS_ACTION=S1I&UDS_ACTION_DATA=F7D6055A-A93F-4EDC-8497-69F777A5702F>

Contact Maree Magafas <m.magafas@unsw.edu.au>, UNSW Business School, School of Taxation & Business Law. Please visit our website <<https://www.business.unsw.edu.au/about/schools/taxation->

business-law/conferences/international-conference-on-tax-administration> for more conference details. We hope to see you there.

The **28th ATAX Annual GST Conference** will be held at Brisbane Hilton, 190 Elizabeth Street, Brisbane, 4000 on 28 and 29 April 2016. The conference program will address important technical issues associated with real property; the new world of collaborative consumption like Uber; Airbnb; etc. as well as reforms to GST and digital supplies; low value imports and changes to GST private rulings. The format is two full days of conference presentations and discussions with a networking dinner on Monday 28 April at the Attic, at Malt Dining. Contact April Moses +61 (2) 9385 6978; <april.moses@unsw.edu.au> UNSW Business School, School of Taxation & Business Law. <<https://www.business.unsw.edu.au/news-events/events/atax-28th-gst-conference1>>

The **Tax Institute's** website 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 or register online at 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 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

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 2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

IBFD International Tax Courses - A selection of related courses in 2016

Transfer Pricing Workshop 22-23 March 2016, Kuala Lumpur

Transfer Pricing and Intra-Group Financing 2-3 May 2016 (NL)

Treaty Aspects of International Tax Planning 22-24 May 2016, Dubai

US Advanced Corporate Taxation and Transfer Pricing 6-8 June 2016 (NL)

Current Issues in International Tax Planning 29 June-1 July 2016 (NL)

Global VAT 6-8 July 2016, Amsterdam

International Corporate Tax Planning Aspects 27-29 July 2016, Kuala Lumpur

Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore

Principles of Transfer Pricing 5-9 September 2016, Kuala Lumpur

For entire course portfolio, see <http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>

See also <http://www.ibfd.org/Training/Find-course>

IBFD 2nd Africa Tax Symposium: Trends in International Taxation: An African Perspective, 4-6 May 2016, Lake Victoria Serena Resort, Kampala, Uganda. The programme will focus on the post-BEPS landscape, aggressive tax planning, transfer pricing and more. These topics will be brought to life by key speakers from practice, industry and academia, as well as by IBFD's own tax experts on Africa <<http://www.ibfd.org/IBFD-Tax-Portal/Events/2nd-IBFD-Africa-Tax->

Symposium?utm_source=Dec-newsletter-2015&utm_medium=email&utm_campaign=AP26-11-2015&utm_term=conferences&utm_content=2nd-IBFD-Africa-Tax-Symposium>

Asia - Pacific Regional Tax Conference 2016, 12 - 13 May 2016, Seoul, Korea, Rep. of

Language: English
Information: ifaseoulkorea@gmail.com
Website: www.ifaseoul2016.com

Topics:

- The Implementation of BEPS in the Asia-Pacific Region
- Taxation of intra-group services
- Substance over form
- Transfer pricing for intangibles, harmful tax practices and transfer pricing special measures
- Treaty dispute resolution

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

2016 Madrid, Spain (25 August - 30 August 2016)

<https://www.ifa.nl/activities/annual_congresses/Pages/2016_Madrid_Congress_19.aspx?source=%2fPages%2fdefault.aspx>

Subject 1:

Dispute resolution procedures in international tax matters

Subject 2:

The notion of tax and the elimination of international double taxation or double non-taxation

Tentative Seminar Programme

IFA/OECD

IFA/EU

Recent developments in international taxation

Latin-American tax seminar

Tax judges seminar

Taxation of activities performed in breach of legal regulations (Illegal activities)

Taxation of venture capital: Funds, managers and investment structure

International taxation of sportsmen, sport organizations and sports events

How has BEPS affected to MNEs relocation?

VAT and direct taxation of digital economy: Old problems, new solutions?

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

International Atlantic Economic Society (IAES) conference www.iaes.org for more information.

Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

The Society of Legal Scholars Annual Conference, University of Oxford, Tuesday 6th September – Friday 9th September. This year's theme is 'Legislation and the Role of the Judiciary'

<<http://www.slsconference.uk/call-for-papers>>. The Tax Law section will meet in the second half of the conference on Thursday 8th and Friday 9th September and Professor Judith Freedman (Oxford) has agreed to give a presentation.

Other useful tax and law related conference websites include the

International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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
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
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

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Gender Neutral Policies are a Myth: Why We Need a Women's Budget, 16 March 2016 - **Miranda Stewart**

Brief: Tax Salience, 7 March 2016 - Peter Varela

Global low in oil prices: Implications for Australia and Malaysia, 3 March 2016 - **Diane Kraal**

The Income Tax at 100 Years: Is it time to scrap the CGT discount? 2 March 2016 - **Chris Evans, John Minas and Youngdeok Lim**

Brief: Progressive and Regressive Taxes, 24 February 2016 - Peter Varela

Implementing a Conditional Welfare State: The Experience of Brazil and Argentina, 23 February 2016 - Tracy Beck Fenwick

Dabner, Justin 'Linking the Tokyo Emissions Trading Scheme' (2015) 20 (39) *Journal of Japanese Law* 169 – 198.

Dabner, Justin 'You're gunna get wacked! The political economy of the Australian carbon and mining tax reforms' (2014) 27 *Journal of Australian Studies* 1 - 21

Grudnoff, Matt 'Briefing note: tax concessions by age', Canberra, The Australia Institute, 15 February 2016 < <http://www.tai.org.au/sites/default/files/TAI%20Briefing%20Note%20-%20Tax%20concessions%20by%20age.pdf>>

Knapp, Jeffrey 'Big four accounting firms avoid scrutiny in multinational tax avoidance' *The Conversation* 25 February 2016 <<https://theconversation.com/big-four-accounting-firms-avoid-scrutiny-in-multinational-tax-avoidance-54879>>

Lanis, Roman & Sivabalan, Prabhu 'Rethinking 'small' business could drive a real ideas boom' *The Conversation* 1 March 2016 <<https://theconversation.com/rethinking-small-business-could-drive-a-real-ideas-boom-54550>>

Murphy, Chris *Improving the efficiency of the Australian Tax System*, Canberra, Crawford School of Public Policy | Tax and Transfer Policy Institute, 23 Feb 2016, slides from the talk < https://taxpolicy.crawford.anu.edu.au/sites/default/files/events/attachments/2016-02/23_feb_chris_murphy_tax_seminar_final.pdf>

Passant, John 'Gay liberation, refugees and the hypocrisy of Turnbull and Shorten' *Independent Australia* 8 March 2016 <<https://independentaustralia.net/politics/politics-display/gay-liberation-refugees-and-the-hypocrisy-of-turnbull-and-shorten,8751>>

Phillips, Keri "How our tax system favours the wealthy", ABC Radio National *Rear Vision*, 16 February 2016 <<http://www.abc.net.au/radionational/programs/rearvision/how-australia's-tax-system-favours-the-wealthy/7173908>>

(2015) 21 (4) *New Zealand Journal of Taxation Law & Policy*

Adrian Sawyer and **Lin Mei Tan** "Editorial"

Poh Eng Hin "An Exploratory Study into Marginal Tax Rate Consciousness in Singapore"

Zena Razoki, "The GST Treatment of Bodies Corporate: Uncertainty, Change and Leaky Buildings"

Chris Ohms, Karin Olsen and Natalie Khin-Carter, "Taxpayer Compliance Models: A Literature Review and Critique"

Jilnaught Wong, Norman Wong, and Willow Yangliu Li, "Lobbying on NZ IAS 12 following the 2010 Budget".

Richardson, David 'Surprise me when I'm dead: revisiting the case for estate duties', Canberra, The Australia Institute, 11 February 2016

<<http://www.tai.org.au/sites/default/files/Revisiting%20the%20Case%20for%20Estate%20Duties.pdf>>

Sadiq, Kerrie 'Government cracks down on tax avoidance through foreign investment rules' *The Conversation* 23 February 2016 <<https://theconversation.com/government-cracks-down-on-tax-avoidance-through-foreign-investment-rules-55150>>

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The Tax and Transfer Policy Institute *Working Paper* series

<<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications>> is open access and aims to promote excellent tax and transfer research in Australia, the region and globally. The series aims to publish work in progress from all disciplines relevant to taxes and transfers. Work that has already been published in a refereed journal or similar publication is not eligible to be included in the series.

To submit a paper for inclusion in the series, please email it to tax.policy@anu.edu.au together with Author name, a 100 word Abstract and Keywords.

Budget repair measures: tough choices for Australia's future, by Dr George Kudrna and Dr Chung Tran <https://taxpolicy.crawford.anu.edu.au/files/uploads/taxstudies_crawford_anu_edu_au/2016-02/2_kudrnatran_ttpi_wp2015_budgetrepair-final_0.pdf>

Does Australia need an annual wealth tax? by David Ingles

<https://taxpolicy.crawford.anu.edu.au/files/uploads/taxstudies_crawford_anu_edu_au/2016-03/d_ingles_taxation_of_wealth_final.pdf>

Emery J, Decoding the regulatory enigma: how Australian regulators should respond to the tax challenges presented by bitcoin WP1 /2016

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British Tax Review Number 1 2016

Current Notes

Changed HMRC interpretation of the residence articles in 16 double taxation agreements - John Avery Jones

UK institutions for tax governance: reviewing tax settlements - Judith Freedman

Case Notes

Barclays Wealth Trustees (Jersey) Ltd and Michael Dreelan v HMRC - Sophie Chandler-Millington

R. (Hely-Hutchinson) v HMRC: fairness in tax law and revenue guidance - Stephen Daly

Murray Group Holdings Ltd and Others v HMRC: HMRC's new tactics win the day in the Court of Session - David Small and Roddy Macleod

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The Multilateral Tax Instrument: how to Avoid a Stalemate on Distributional Issues? Dirk Broekhuijsen and Henk Vording

The Lesser of Two Evils: Double Tax Treaty Override or Treaty Abuse? **Craig Elliffe**

The Chinese Approach to Transfer Pricing: Problems Faced and Paths to Improvement - Jingyi Wang

Seconded UK Employees as a Permanent Establishment in China - Wendy Guo, **Richard Krever** and Jonathan Teoh

Bulletin for International Taxation Number 1/2 - 2016

Editorials – International - Special Issue – Preface - Eugene P. Rossiter

International - Special Issue - Preface - Robert Jan Koopman

International - Very Small General Report - Peter J Wattel

Special issue articles

Australia - Tax Litigation in the Federal Court of Australia - **Justice GT Pagone**

Belgium - The Court of Cassation as the Supreme Body of the Judiciary in Belgium - Myriam Ghyselen and Bernard Peeters

Canada - An Overview of the Supreme Court of Canada - Justice Marshall Rothstein

France - The French Supreme Administrative Tax Court - Philippe Martin

Germany - The German Federal Fiscal Court: An Overview - Rudolf Mellinshoff

Italy - Tax Litigation before the Italian Supreme Court of Cassation: An Overview - Massimo Scuffi

Netherlands - Tax Litigation in Last Instance in the Netherlands: The Tax Chamber of the Supreme Court - Peter J Wattel

Spain - Tax Litigation before the Spanish Supreme Court - Manuel Vicente Garzón Herrero and Luisa López-Yuste Padial

Sweden - The Swedish Supreme Administrative Court: Adjudicating in Tax Matters - Roger Persson Österman

Switzerland - Tax Litigation before the Swiss Supreme Court - Thomas Stadelmann

United Kingdom - Tax Appeals in the UK Supreme Court - Malcolm Gammie

United States - The United States Tax Court: A Court for All Parties - Keith Fogg

Articles

International/OECD - Seeking New Directions in Dispute Resolution Mechanisms: Do We Need a Revised Mutual Agreement Procedure? **Michelle Markham**

International/OECD - The Compatibility of the OECD/G20 Base Erosion and Profit Shifting Proposals with EU Law - Christiana HJI Panayi

European Union/International/OECD - Final Report on Action 6 of the OECD/G20 Base Erosion and Profit Shifting Initiative: Prevention of Treaty Abuse - Erik Pinetz

Bulletin for International Taxation Number 3 - 2016

Tax treaty monitor - European Union/International - Cross-Border Tax Arbitrage, the Parent-Subsidiary Directive (2011/96) and Double Tax Treaty Law - Christoph Marchgraber

International/OECD - A Change of Paradigm in International Tax Law: Article 7 of Tax Treaties and the Need To Resolve the Source versus Residence Dichotomy - João Francisco Bianco and Ramon Tomazela Santos

Australia/Canada/France/Germany/India/International - Pre-Trial Proceedings and Expert Evidence in Tax Litigation - Filip Debelva, Tony Pagone, Emmanuelle Cortot-Boucher, Klaus-Dieter Drüen, Gerald Rip and Vineet Kothari

Japan/United States - Japan's Supreme Court Classifies a US Delaware Limited Partnership as a Corporation - Takashi Imamura and Mitsuhiro Honda

Australia/OECD - The OECD Base Erosion and Profit Shifting Initiative in an Australian Context - The Current State of Play - Anton Joseph

International/OECD - Jurisdictional Taxing Rights of Sovereign Wealth Funds - **Sally-Ann Joseph**

European Union/International/OECD - The Development Aspects of Special Tax Zones - Antti Laukkanen
 European Union/International/OECD - Is Tax Avoidance the Same Thing under the OECD Base Erosion and Profit Shifting Action Plan, National Tax Law and EU Law? Frans Vanistendael
 European Union/Netherlands - Dutch CV-BV Structures: Starbucks-Style Tax Planning and State Aid Rules - Jan Vleggeert
 European Union/International/OECD - Taxation of Multinational Enterprises in a Global Market: Moving to Corporate Tax 2.0? Maarten de Wilde
 Trinidad and Tobago - Navigating Uncertain Waters: A Critical Review of Withholding Tax Law and Practice in Trinidad and Tobago - Jivaan Vincent Bennett

Derivatives & Financial Instruments Number 1 - 2016

International - Good Tax Governance and Transparency: A Matter of Reputation or Ethical Motivation? JLM Gribnau, A.-G Jallai and AJ Bakker
 Uncertain Tax Positions, Uncertain Tax Benefits and Uncertain Tax Treatments: Same, Same but Different! Tjeerd van den Berg and Bart Janssen
 The European Commission's State Aid Clampdown: The End of "Selective" Tax Rulings? Nicole Robins and Sahar Shamsi
 Supervision of Tax Risk Management at Financial Institutions: Is the Tax Function in Control? Erik de Gunst
 Pension Funds and Tax Management: Challenges Ahead for "Multinational Enterprises" - Roelof Goudswaard and Johan Beris
 Managing a Bank's Tax Function - Ronald Hein
 Tax Risk Management by Development Banks - Yvonne Bol
 The Rights of Multinationals in the Global Transparency Framework: McCarthyism? Irma Johanna Mosquera Valderrama
 Taking Control of the Tax Policy Agenda - Roeland van der Stappen
 Managing Tax Risks: US Regulatory, Tax and Financial Statement Approaches - Paul Carman
 Australia - Aggressive Tax Planning and Tax Risk Management - Anton Joseph
 Brazil - Closing the Brazilian Tax Gap: Public Shaming, Transparency and Mandatory Disclosure as Means of Dealing with Tax Delinquencies, Tax Evasion and Tax Planning - Flavio Rubinstein and Gustavo G. Vettori

European Taxation Number 2/3 - 2016

Germany - The Impact of Article 9 of the OECD Model on German Taxation - Martin Weiss
 European Union/International - Cross-Border Rulings: Direct and Indirect Taxation - Evgenia Kokolia and Theodora Lazaretou
 Switzerland - The Tax Treatment of Severance Payments Made in a Cross-Border Context – A Swiss Perspective - Christine Ledure
 Netherlands/International - Will the Netherlands Threshold for Levying Taxes on PEs Be Lowered by Proposed Changes in Line with BEPS Action 7: Preventing the Artificial Avoidance of PE Status? - Hendrik-Jan van Duijn and Rocco O. IJsselmuiden
 EU Update – Commission - Laura Ambagtsheer-Pakarinen; Council - Laura Ambagtsheer-Pakarinen
 CFE News - Opinion Statement ECJ-TF 2/2015 on the Decision of the European Court of Justice in European Commission v. United Kingdom ("Final Losses") (Case C-172/13), Concerning the "Marks & Spencer Exception"
 CFE ECJ Task Force - Opinion Statement ECJ-TF 3/2015 on the Decision of the European Court of Justice in C.G. Sopora (Case C-512/13), on "Horizontal Discrimination"
 CFE ECJ Task Force
 What's going on in ...
 Belgium - Tax Shelter for Start-Ups - Thomas Goemaere and Frank Hoogendijk
 European Union/International - Countering Harmful Tax Practices: BEPS Action 5 and EU Initiatives – Past Progress, Current Status and Prospects - Howard M. Liebman, Werner Heyvaert and Valérie Oyen
 Germany - Cross-Border Information – The German Approach - Anette Kugelmüller-Pugh
 Netherlands - A Summary of Information Obligations of Netherlands Taxpayers, in Particular with Regard to Information from Abroad - Ed A.G. van der Ouderaa
 Poland - In Dubio Pro Tributario – A New Old Rule under Polish Tax Law - Katarzyna Bronżewska
 Romania - The 2016 Revised Tax Code: A Milestone in the History of Romania's National Tax System - Oana Popa

Spain - Are Monetary Donations to Foreign Foundations Taxable in Spain? Hector Gabriel de Urrutia Coduras

United Kingdom - Finance (No. 2) Act 2015 - Douglas Roxburgh

International VAT Monitor Number 1 - 2016

Column - VAT and Online Shopping - Patrick Wille

Articles

Implications of the FBK Case on Chain Transactions - Jan Sanders

The VAT Consequences of Crowdfunding - Madeleine Merckx

Tax Lotteries and the Challenge to Improve VAT Compliance from Bottom to Top - Laura Mattes

Practical Information on European VAT - Fabiola Annacondia

VAT news: Reports from: Algeria, Argentina, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, Canada, China (People's Rep.), Colombia, Costa Rica, Cyprus, Czech Republic, Ecuador, Egypt, Estonia, European Union, Fiji, Finland, France, Ghana, Greece, Guyana, Hungary, Ireland, Italy, Japan, Jordan, Kazakhstan, Kyrgyzstan, Latvia, Lithuania, Malaysia, Maldives, Malta, Mongolia, Morocco, Netherlands, New Zealand, Norway, Pakistan, Panama, Peru, Poland, Portugal, Russia, Saudi Arabia, Slovenia, South Africa, Spain, Sri Lanka, Trinidad and Tobago, Tunisia, Turkmenistan, Ukraine, United Kingdom, and United States.

VAT case notes: Case notes from: Australia, Brazil, Canada, Fraud, Finland, Poland, Russia, and United Kingdom

James, Simon; **Sawyer, Adrian** & Budak, Tamer (eds) *The complexity of tax simplification experiences from around the world*, London, Palgrave Macmillan, 2016

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2. Tax Reform and Simplification: Conceptual and Measurement Issues and Australian Experiences: **Binh Tran-Nam**

3. Simplicity in the Chinese Context: The Categories of Differential Income Tax Treatment and their Complications: **Nolan Cormac Sharkey**

4. Tax Simplification in Canada – A Journey Not Yet Mapped: François Vaillancourt and Richard Bird

5. Tax Simplification: The Case of Malaysia: Veerinderjeet Singh

6. Complexity of Tax Simplification: A New Zealand Perspective: **Adrian Sawyer**

7. The Complexity of Tax Simplification: Russia: Alexander I. Pogorletskiy, Elena V. Kilinkarova and Nadezhda N. Bashkirova

8. The Complexity of Tax Simplification: Experiences from South Africa: Theuns Steyn and Madeleine Stiglingh

9. The Complexity of Tax Simplification: Experiences from Thailand: Thamrongsak Svetalekth

10. The Complexity of Tax Simplification: Turkey Perspective: Tamer Budak and Serkan Benk

11. The Complexity of Tax Simplification: The UK Experience: Simon James

12. Complexity of Tax Simplification: USA Perspective: Hughlene Burton and Stewart Karlinsky

(2015) 1 (1) *Journal of Tax Administration* <<http://jota.website>>

Editors Note

Editorial - Lynne Oats

Articles

Sexing Up Tax Administration - Joel Slemrod

Improving Tax Administration in Developing Countries - Richard M Bird

Administering the Tax System We Have - Kristin E Hickman

Global Trends in Tax Administration - **Michael D'Ascenzo**

Models of Tax Administration – Key Trends in Developed Countries - Jonathan Leigh Pemberton

Reviews

The role of social norms in tax compliance: theoretical overview and practical implications - Diana Onu, Lynne Oats

Review of the Tax Administration Reform in India – Spirit, Purpose and Empowerment Govt. of India, Ministry of Finance, Tax Administration Reform Commission, 2014, 1264 pp - Zakir Akhand

Review of Recent Literature

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Editors Note

Editorial Note - Lynne Oats

Articles

Tax Transparency and BEPS - Jeffrey Owens

Motivations Relating to Tax Compliance: Evidence from Two Representative Samples of Austrian and Dutch Self-Employed Taxpayers - Katharina Gangl, Eva Hofmann, Manon de Groot, Gerrit Antonides, Sjoerd Goslinga, Barbara Hartl, Erich Kirchler

The South African Tax System: Fit for Purpose? **Chris Evans, Sally-Ann Joseph**

From Moral Duty to Legal Rule – A Blueprint for Reform of Taxpayer Rights to Fair Treatment in the UK and Australia - **John Bevacqua**

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Conference Commentary: Improving Tax Administration through Research Driven Efficiencies - Nigar Hashimzade

Reviews

Review of Recent Literature - Adnan Isin

Oberson, Xavier *International exchange of information in tax matters: towards global transparency*, Cheltenham, Glos, UK, Edward Elgar Publishing Ltd, 2015

World Tax Journal Number 1 - 2016

Market Infrastructure Regulation and the Financial Transaction Tax - Caroline Heber and Christian Sternberg

Hybrid Mismatch Arrangements – A Myth or a Problem That Still Exists? Christian Kahlenberg and Agnieszka Kopec

Improving the Chinese General Anti-Avoidance Rule: A Comparative and Functional Approach - Jurian van der Pas

Financial Transaction Tax: An Eleven-Point Analysis of Transaction Taxes Across Member States - Carmel Said Formosa

12 Quotable quotes

“Many workers exaggerate the size of their work-related deductions, but the real roting is done by wealthy doctors and lawyers claiming for professional development seminars at that renowned hall of learning, Hawaii.”

Source: Gittins, Ross ‘Turnbull’s tax reform brings fairness’, *Sydney Morning Herald Business Day Opinion* 22 February 2016 p 26

“As we all know, the GST was passed but with exemptions demanded by the Democrats concerning basic food items and other household matters.

12. Of those changes two things should be said. *First*, they have provided many days of carefree entertainment for Federal Court judges. The Court has, for example, solemnly declared mini-ciabatta to be a biscuit (subject to GST) and not a bread (and hence GST free^[1]); a block of units redeveloped from a former hotel to be ‘new residential premises’ and hence not input taxed^[2] and; has wrestled with how the GST free component of a pair of spectacles – the lenses – was to be apportioned with certain frames which are not GST free^[3]. I confess a certain fondness for these questions springing in all likelihood from an early exposure to Monty Python.”

Source: Perram, Nye ‘Tax reform, political parties and the prisoners’ dilemma’, Address to the Treasury, Canberra, 29 August 2013 < <http://www.fedcourt.gov.au/publications/judges-speeches/justice-perram/perram-j-20130829>>

16. The pursuit of the intention of Parliament is logically incoherent because it makes assumptions about the mental states of members of Parliament which do not bear any relation with reality. It is idle, I think, to suggest that any member of the House of Representatives had a view about the operation of CGT Event L5, that is, the potential capital gains tax event occurring upon the deconsolidation of a subsidiary. And today such a claim is so untenable that the more mainstream variants of this view do not seek to invoke directly the intentions of individual members. Instead, the intention of the members

is itself to be discerned indirectly by what it is that the members must have heard in the chamber or otherwise read or perceived. Note if you will the double shoe shuffle which has occurred. We seek the will of Parliament but we know that is not literally possible. Thus we settle for the will of parliamentarians as a kind of proxy. But that is unworkable because we dare not ask them what they actually did think. Thus we fall back even further and we examine the documents they should have read and we work out what they should or would have intended if they had read that which they should have read.

17. It is for that reason that particular reliance is placed upon the words of the Minister responsible for the second reading speech. There is no particular difficulty in extracting from such a speech what it was that the Minister meant but it does not follow at all that each member either read or heard what the Minister said or that they agreed with it or even that they understood it. For many of the more technical areas of the law, and most federal statute law probably falls into that class, the members are unlikely to have paid much attention still less, in most cases, to have grasped its detail. The same theory supports the use of explanatory memoranda, reports of Parliamentary select committees and law reform bodies. Here, so it seems to me, the theory is even more optimistic and operates on the romantic vision that Parliamentarians will read everything pertinent to their task, understand it and when voting in favour of the measure implicitly agree with everything which they have read.

Source: Perram, Nye 'Context and complexity: some reflections by a new Judge', Presented to the Challis Taxation Discussion Group, by Justice Perram, The Australian Club, Sydney, 06 Aug 2010
<<http://www.fedcourt.gov.au/publications/judges-speeches/justice-perram>>

"Labor senator Doug Cameron began quoting Monty Python during one exchange: "You empty-headed animal food trough wiper ... I f... in your general direction."

And Glenn Sterle, also from Labor, compared the marathon debate to a colonoscopy."

Source: 'Australia Senate passes reforms after farcical all-nighter', BBC News 18 March 2016
<<http://www.bbc.com/news/world-australia-35838653>>

ATTA News April 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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1 Presidential column

By the time you read this month's Newsletter the mid-semester break will be coming to an end and the opportunity to catch up on your list of tasks ended prior to classes resuming. After returning from the April BARDSNet meeting in Melbourne last week, where significant change appears to be around the corner on the research front for business schools, I have completed project marking and am preparing materials for the second half of the semester.

The ATTA Executive met virtually earlier this month where we worked through a sizeable agenda. There are a number of matters from the 2016 AGM that we are in the process of finalizing, including matters of the tax status of the organisation, membership (including setting a fee for those that have not met the conference attendance criteria), an enhanced website (which will continue to be hosted by UNSW) and the uploading of past conference papers onto Pandora. You should expect to see a call for nominations (with a nomination form) for the ATTA-Hill Medal in the next couple of months.

As you will note later in this Newsletter, the closing date for submissions to the 2016 issue of JATTA has been extended to 16 May 2016. As I indicated in last month's column, JATTA's success largely depends upon its members, including through members making high quality submissions, acting as reviewers, and the critical role of the editor.

Also in this Newsletter there are a number of calls for papers for various conferences and symposiums – please take the time to read these and consider which event(s) you are able to support. Similarly, please take time to review the opportunities for visiting fellowships and prizes – these offer wonderful opportunities for career enhancement. For anyone considering a move to Christchurch, you should take the time to review the *new* Commercial Law and Taxation position at the University of Canterbury. Finally, please join with me in congratulating both Nahida Faridy and Vanessa Lea Johnston for successfully completing their doctorates. Well done to both of you!

Adrian Sawyer

2 Call for Papers: 2016 edition of JATTA – Deadline extended

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers' Association* (JATTA) has been extended to **Monday, 16 May 2016**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2016 ATTA conference papers and other papers on the theme of this year's ATTA conference – *Tax and Time Travel: Looking Backwards and Looking Forwards*.

Submissions should be presented in double spaced 12 point Times Roman font and should conform with the *Australian Guide to Legal Citation* (AGLC), produced by the Melbourne University Law Review; see: http://law.unimelb.edu.au/_data/assets/pdf_file/0007/1586203/FinalOnlinePDF-2012Reprint.pdf.

Also, submissions should include on separate pages the following:

- an abstract of approximately 100 words;
- a list of references at the end of the article (this will raise the profile of the journal, and also the level of citations and impact of individual journal articles); and
- a short bio of the author/authors.

All submissions to JATTA are subject to double blind peer review by appropriate specialists in the field. JATTA satisfies the description of a refereed journal and is included in the ERA 2015 Submitted Journal List: <http://www.arc.gov.au/era-2015-submitted-journal-list>.

Please submit your papers by email to Dale Boccabella at d.boccabella@unsw.edu.au and Ann Kayis-Kumar at a.kayis@unsw.edu.au no later than Monday, 16 May 2016.

3 Arrivals, departures and honours

Congratulations to **Nahida Faridy**, who completed her Griffith University doctorate on *Complexity, compliance costs and non-compliance with VAT by small and medium Enterprises (SMEs) in Bangladesh: Is there a relationship?* Her supervisors were Associate Professor Brett Freudenberg, Dr Tapan Sarker and Dr Richard Copp.

Congratulations to **Vanessa Lea Johnston**, who completed her doctorate on *Moving towards a low carbon economy in Australia - a taxing question? A comparison of tax laws that affect the cost of road transport activities in Australia and Germany* via Monash University in 2016. Her supervisors were Prof Stephen Barkoczy and Rowena Cantley-Smith.

4 Vacancies

Lecturer / Senior Lecturer / Associate Professor in Commercial Law and Taxation

**College of Business and Law
University of Canterbury
Christchurch, New Zealand**

- Full-time (1.0 FTE)
- Continuing (i.e. permanent) position

The Department of Accounting and Information Systems (ACIS) invites applications for a continuing position of Lecturer / Senior Lecturer /Associate Professor in Commercial Law and Taxation. The actual appointment will depend on the successful candidate's qualifications and experience.

ACIS is part of the University of Canterbury's School of Business and Economics, one of New Zealand's leading business schools, within the College of Business and Law. The Department enjoys an international reputation. In the most recent PBRF round it was ranked second in New Zealand for Accounting and Finance, and has recently been ranked in the top 51-100 universities in the QS World University Rankings. ACIS provides a collegial environment, and members of academic staff have access to generous competitive internal research funding and sabbatical leave.

The successful candidate will be a highly motivated academic, or a suitably qualified professional who wishes to move into academia. The primary focus of the position is to teach and research in the areas of Tax and Commercial Law; however, the ability to contribute to teaching and research in accounting would be considered favourably. Candidates at Lecturer level should demonstrate the promise of high quality teaching and research. At Senior Lecturer level or Associate Professor level, candidates should have a proven record of high quality research and teaching, or equivalent professional experience. The successful candidate will be responsible for teaching in, and developing, Commercial Law courses at undergraduate and postgraduate level, including in the College of Business and Law's Executive Development Programmes (i.e. MBA and MPA). A comprehensive knowledge of the New Zealand commercial legal system and environment is highly desirable.

This is a continuing position. A competitive remuneration package will be negotiated with the successful candidate.

[Download the full Position Description – Lecturer / Senior Lecturer](#)

[Download the full Position Description – Associate Professor](#)

The University of Canterbury is committed to promoting a world-class learning environment through research and teaching excellence, and has a vision statement of "People Prepared to Make a Difference". Successful candidates will have the opportunity to work alongside members of a diverse academic community and enrich their own professional and personal development. The University of Canterbury is located in Christchurch, New Zealand's third largest city. Christchurch offers a wide variety of recreational, sporting and cultural activities, and this position offers an excellent quality of life.

For information about the range of benefits in joining the University of Canterbury and viewing the Position Descriptions please visit us online at: <http://www.canterbury.ac.nz/joinus>

The closing date for this position is: Sunday, 24th April 2016

Applications for this position should include a cover letter, CV (i.e. resume) and any additional attachments combined into one document and submitted online. Applicants should include in their CV a statement clearly addressing the selection criteria as outlined in the Person Specification, summaries of evaluations of recent teaching, details of research activities and publications, and the names of three referees.

Additional attachments or have queries in relation to the application process should be forwarded to Michelle Davies, Recruitment Coordinator, at michelle.davies@canterbury.ac.nz

Further information about this role can be obtained by contacting Dr Rob Vosslamber at rob.vosslamber@canterbury.ac.nz

Internal candidates should apply via the Careers option in Employee Self-Service: <https://ucpeople.canterbury.ac.nz>

The University of Canterbury is an EEO employer and actively seeks to meet its obligation under the Treaty of Waitangi.

<https://ucvacancies.canterbury.ac.nz/psp/ps/EMPLOYEE/HRMS/c/HRS_HRAM.HRS_CE.GBL>

5 New Zealand developments

A number of documents are out for consultation at the moment in New Zealand. A brief outline of some key documents available for comment include:

- Clarification of the length of the term of a private or product ruling (QWB 00085) – deadline for comment is 5th May.
- Standard Practice Statement on notification of a pending audit or investigation – deadline for comment is 22nd April.
- The treatment of a subdivision and disposal of shares, where the original shares were acquired for the purpose of disposal under s CB 4. Reference PUB 00269 is available for comment until 19th April.

Two recently finalised Product Rulings are worthy of mention. One relates to AA Smartfuel discounts, which is a nationwide rewards scheme launched in 2011. These arrangements are where individuals purchasing fuel are given a discount when they are members of the Automobile Association. The discounts may be used at the time of purchase or accumulated for future use. This Product Ruling (BR PRD 15/05) clarifies the taxation laws as they apply to these arrangements, particularly in relation to consideration, taxable supply and the relevant taxable period.

A further Product Ruling (BR PRD 15/06) relates to the establishment and operation of the Fonterra Shareholders' Fund. This is a New Zealand resident unit trust through which public investors and farmers are able to invest in units. These units give investors and farmers economic rights in Fonterra shares, but do not give them any legal interest in the shares. The fund has elected to be a foreign investment variable-rate portfolio investment entity. The Product Ruling outlines how the taxation laws apply to this arrangement including the investment type, income type, whether redemption of a unit in exchange for a share gives rise to a dividend and other matters relating to redemption of units.

Changes to child support came into effect on 1st April 2016. These changes include: reducing the age where children can be included in child support from 19 to 18 years of age, unless the child is attending school; wider ability to write off penalties; changes to late payment penalty rules; and new administrative review procedures.

Lisa Marriott

6 Australian Visiting Fellow Awards

The Tax and Transfer Policy Institute is pleased to announce our Australian Visiting Fellow Awards for 2016.

Each individual Australian Visiting Fellow will spend a minimum of one week visiting TTPI, Crawford School of Public Policy ANU, from another institution in Australia. The successful applicant will be known as a “funded TTPI Visiting Fellow (Australia)” for the relevant year.

To be eligible, the Applicant must hold at least an 0.2 FTE position at an Australian University, whether as a continuing, contract or fixed-term position.

The Award will be for a **maximum of \$4,000** and will be awarded by payment or reimbursement of the following expenses of the Visitor:

- Economy return airfare from a location in Australia;
- Reasonable transfers and per diem for one to two weeks;
- One to two weeks funded accommodation at University House or other similar accommodation at The ANU.

The Visiting Fellow (Australian) will be provided with a desk, computer and library access with TTPI at The ANU during the visit.

While accommodation funding and per diem is provided for a maximum of two weeks, the Visiting Fellow is welcome to apply to visit TTPI for a longer period, self-funded for the remaining period.

It is expected that two or three Australian TTPI Visiting Fellow Awards will be made in each year. The decision about the Award will be made by the Director in consultation with the Advisory Committee of TTPI.

Expectations of a TTPI Visiting Fellow

The visit is expected to take place **before the end of 2016**.

During the visit, the Visiting Fellow will:

- carry out research on a specific research paper concerning a tax or transfer policy topic, independently or with a member of TTPI;
- present a TTPI seminar on the research paper or another topic as agreed;
- engage with other projects, collegial activities and events at TTPI as relevant.

It is expected that the Visiting Fellow will submit their research paper for online open access publication in the TTPI Working Paper series.

How to apply

To apply, please submit your application to tax.policy@anu.edu.au

Application Form, setting out the specific research project and preferred timing for the visit, available [here](#).

Full current CV including publications and two academic referees.

Guidelines are also available as a download [here](#).

Further information

Potential International Visitors are encouraged to contact the Director of TTPI, Professor Miranda Stewart, to discuss their application and proposed lecture and research project:

miranda.stewart@anu.edu.au

+61 2 6125 5713.

Please direct all general enquiries to Diane Paul, tax.policy@anu.edu.au or +61 2 6125 9318.

7 Graham Hill IFA Research Prize

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Rio de Janeiro 27 August 2017 - 1 September 2017

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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:

Shafi Khan, Monash 2015 [Basel]

Celeste Black, Sydney 2013 [Copenhagen]

Antony Ting, Sydney 2011 [Paris]

Fiona Martin, UNSW 2009 [Vancouver]

Kathryn James, Monash 2007 [Kyoto]

8 Call for papers

Michael D'Ascenzo to headline The 7th Queensland Tax Researchers' Symposium (QTRS) AND the 4th Meeting of the Australasian Tax History Chapter (ATHC)

Former Commissioner of Taxation, Michael D'Ascenzo, has agreed to deliver the keynote paper at the 7th QTRS and 4th ATHC in Cairns on Monday 26 September 2016. Michael will share his views on the topic: *"The Voice of Administration: If I had been or was the Treasurer? Observations on the practicalities of being the Commissioner of Taxation"*. This is a topic that, we suspect, Michael would have loved to have addressed during his time in office. His retrospective on his experience is keenly anticipated.

The call for papers is below. Please note that, with the generous support of our sponsors (James Cook University; Griffith University; QUT; UNSW Australia; Oxford University Press; Thomson Reuters) there is no cost to attend but numbers are strictly limited. You should register your interest in attending (and presenting) as soon as possible to avoid disappointment.

The 7th QTRS AND the 4th Meeting of the Australasian THC bring together tax academics and research higher degree students to discuss their current research interests. The events will be held from

8.30 am to 5 pm at the DoubleTree by Hilton Hotel on the Cairns Esplanade. Registration will include access to all papers and presentations, refreshments on arrival and during the day and lunch.

The conference is to be held in spring in Cairns so participants should expect an average daytime maximum temperature of 28C with a night time low of 19C. 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 those wishing to attend should register as soon as possible to avoid disappointment (at least by Friday 10 June 2016) and would be advised to book flights and accommodation promptly.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by Friday 10 June 2016 (500 words) indicating whether they wish their paper to be part of the THC meeting or the QTRS. Authors will be notified of their acceptance within a week of submission. 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 4232 1093

TLRP Tax Comments (TTC)

Recently, The Taxation Law Research Programme (TLRP) at Hong Kong University launched a new TLRP initiative: TLRP Tax Comments (TTC). TTC provides an online publication platform for stimulating Tax Law & Policy articles and notes. We will add to TTC publications on an ad hoc basis, as suitable articles or notes come to hand. (TTC is not designed to operate as a regular journal, with regular issues.) Article and notes will be primarily vetted by staff within the TLRP. Those who are on the TLRP email list will receive regular notifications of each new TTC publication.

We are pleased to be able initiate TTC with a timely, very well researched and in depth review related to Mainland China. The author is Agnes LEE, Sui Ping. The article is entitled:

The making of tax law in China – does it comply with rule of law principles. Abstract: Whether the legal reform of the last 30 years has fundamentally changed the role of law in China and led her towards a rule of law regime is contentious. Given the close relationship between taxation and the rule-of-law development and the crucial position captured by the Enterprise Income Tax law in China's developing tax regime, this article has specifically selected the making of the Enterprise Income Tax law as the unit of analysis in assessing whether the making of China's tax law complies with the rule of law principles. This article also includes an extensive set of tables, listing relevant provisions which were reviewed in the course of its writing and a full bibliography. A PDF version of the article can now be downloaded from the TLRP Website by clicking on this link (which also has further TTC information): http://www.law.hku.hk/aiifl/wp-content/uploads/file/Newsletter-TLRP_Special_Newsletter-TTC.pdf

The TLRP welcomes further submissions for consideration for publication at TTC. Submissions need to be in English and, broadly, need to address a significant aspect, in a research-based manner, of Tax Law and/or Tax Policy. We expect that most publications appearing will focus on the HKSAR and Mainland systems. International Tax comments, especially where there is a Greater China connection, are also welcome. Submissions outside of these parameters can be considered on a case-by-case basis.

A simple (TTC-preferred) Oxford Guide to Citations can be found online, at the TLRP Website, at: <http://www.law.hku.hk/aiifl/taxation-law-research-programme-tlrp/>.

Authors are free to re-publish accepted TTC papers elsewhere – with acknowledgement. If you would like any further information about TTC submissions or TTC generally, please email Richard Cullen at richard.cullen@gmail.com.

Tax and Transfer Policy Institute

Austaxpolicy Blog: Call for contributions, comments and engagement

We are keen to have your contributions and engagement to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution!

Tax and Transfer Policy Institute **Working Paper series:**

We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists).
<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications>

We are pleased to invite you to participate in the **Oxford Symposium on Population, Migration, and the Environment**. The symposium will be held 1 and 2 August 2016 at the Rothermere American Institute, Oxford, UK. We invite you to present a paper that encourages the exchange of interdisciplinary ideas about the main themes of the conference: world population increase, human migration, and environmental sustainability. Alternatively, you may wish to attend as an observer or panel member.

The Symposium seeks to cover a broad agenda that includes disciplines such as economics, education, environmental studies, agriculture, law, political science, religion, and social studies. Topics for presentation may reach beyond these areas, and our website contains an extensive list of suggested topics.

Papers presented at the meeting will be subsequently peer-reviewed by external readers for possible inclusion in Symposium Books or sponsored academic journals.

Please Email Lydia at contact@oxford-population-and-environment-symposium.com if you have questions.

9 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII, Federal Court websites and BarNet Jade alerts.

Federal Court of Australia

Crown Estates (Sales) Pty Ltd v Commissioner of Taxation [2016] FCA 335

Taxation - goods and services tax - GST and penalty assessments and penalty remissions - whether applicant entitled to claim input tax credits - whether applicant made creditable acquisitions - whether applicant was principal in receipt of supply of goods and services - whether notice of appeal expressed a...

8 Apr 2016, Taxation, Logan J

Lee Group Charters Pty Ltd v Commissioner of Taxation [2016] FCA 322

Taxation - Income Tax - whether losses or outgoings claimed by taxpayers fell within exception under s 26-47(3)(b) of Income Tax Assessment Act 1997 - whether boat was used mainly for letting it on hire in ordinary course of carrying on a business Held - losses and outgoing claimed did fall within exception - boat ...

7 Apr 2016, Taxation, Logan J

Deputy Commissioner of Taxation v Bramwell [2016] FCA 276

Practice and procedure - application for default judgment - where respondent has failed to appear or file defence or file notice of address for service - Federal Court Rules 2011 (Cth), r 5.23. Taxation - applicant sought to recover income tax liabilities and other related debts - default judgment entered against respondent....

Supreme Court of New South Wales

Deputy Commissioner of Taxation v Joseph Frangieh (No 2) [2016] NSWSC 310

Procedure – civil – interlocutory issue – documents produced by Deputy Commissioner of Taxation – whether protected information pursuant to Div 355 of Sch 1 to the Taxation Administration Act 1953 (Cth) – disclosures of protected information – proceedings related to taxation laws – disclosures made in performing duties as a taxation officer – disclosures fall within exception in s 355-50(2) item 3.
17 March 2016, Harrison AsJ

Metricon Qld Pty Limited v Chief Commissioner of State Revenue (No. 2) [2016] NSWSC 332

Taxes and duties — land tax — section 10AA(3) of the Land Tax Management Act 1956 — whether the primary production use of the lands is the dominant use of the lands — whether comparison required by s 10AA(3) of a primary production use with other uses is confined to a comparison with other physical uses of the land — held that it is not - section 10AA(3) requires a comparison of the current uses of the land — whether the mere holding of land by a property developer for future residential development and claiming tax deductions for borrowing costs and loss of value is a current use of land — held that it is not – held that to the extent that land is physically used for the carrying out of preliminary activities necessary to obtain approval for the use of land for a particular purpose the land is currently being used for a purpose other than primary production — concession that such physical use does not prevent primary production use from being dominant – whether such preliminary activities mean that use for residential development had commenced – held that it did not - using land for a rental use in respect of the agistment of cattle on the lands is a current use of land — using land for a rental and residential use of the dwellings on the land is a current use of land – held primary production use dominant except for one parcel in one land tax year.
31 March 2016, White J

Supreme Court of Queensland

Can Barz Pty Ltd v Commissioner of State Revenue [2016] QSC 59

Taxes and duties - Income tax and related legislation - Collection and recovery of tax - Collection from person owing money to taxpayer - where first applicant held monies on trust for the second applicants who in turn held monies on trust for the beneficiaries of a self-managed superannuation fund - where second and third respondents owed monies to the first applicant - where Commissioner issued separate garnishee notices under s 50 of the Taxation Administration Act 2001 (Qld) to the second and third respondents in respect of debts owed by first and second applicants - whether the validity of the relevant garnishee notices are affected by the first and second applicants holding the monies on trust
21 March 2016, Bond J

Davan Developments Pty Ltd v HLB Mann Judd (SE Qld) Pty Ltd [2016] QCA 90

Professions and trades – Accountants and auditors – Accountants – Duties and liabilities – Negligence – where the appellant company retained the services of the respondent to prepare and lodge the appellant’s tax statements and returns – where the appellant acquired two adjoining lots in East Brisbane in 2005 with an intention to amalgamate and subdivide the property into three lots – where three investors of the appellant were the intended transferees of the subdivided lots – where the investors verbally agreed to contribute equally to development costs and held a right of first refusal over each lot – where in August and November 2007 the appellant sold two of the lots and, based on tax returns prepared by the respondent, the appellant paid GST on those sales – where the appellant claimed it was not liable to pay any tax on the transactions because the appellant held the land on trust and the respondent was aware or ought to have been aware of that arrangement – where the appellant alternatively claimed that the sales were not taxable supplies for GST purposes – whether the respondent was negligent in discharging its professional services
12 April 2016, Queensland Court of Appeal, Gotterson, Morrison and Philip McMurdo JJA

Colin Fong

10 ATTA people in the media

Eccleston, Richard and Warren, Neil

Hasham, Nicole 'Five key questions on how Malcolm Turnbull's income tax shakeup would work', *Sydney Morning Herald* 1 April 2016 <<http://www.smh.com.au/federal-politics/political-news/five-key-questions-on-how-malcolm-turnbulls-income-tax-shakeup-would-work-20160331-gnuzwi.html>>

11 Tax and related meetings

Local

UNSW Australia Taxation and Business Law School, Research Seminar

Presenter: Professor Neil H Buchanan

Date: Monday 16 May 2016

Time: 12.00pm - 2.00pm

Venue: Room QUAD 2055, Level 2, Quadrangle Building

Title: "**The U.S. Presidential Election, Taxes, and the Possibilities for Prosperity**"

Description: The Obama era in the United States has been defined by unprecedented fiscal austerity in the face of ongoing economic weakness. Although the U.S. has been less extreme than Europe in this regard, economic growth and employment have been significantly hampered by politicians' obsessive belief that the public debt is too high. The next president will have an opportunity to make a significant break from those policies. Some candidates are proposing tax cuts that would increase both economic inequality and the public debt, while doing nothing to improve economic performance. Others propose more promising strategies to return the U.S. to some semblance of widespread prosperity. In this lecture, Professor Neil H. Buchanan will describe the various fiscal policy proposals that the leading presidential candidates have offered thus far, assess the likely effectiveness and unintended consequences of those policies, and analyze the impact that these policies will have on countries elsewhere in the world.

Bio: Neil H Buchanan is Professor of Law at The George Washington University in Washington, D.C. He is both a legal academic and an economist, having earned a J.D. at the University of Michigan and Ph.D. from Harvard University. He teaches tax policy and tax law, and his research focuses on the economic effects of fiscal deficits and public debt, the importance of public retirement programs, and the intergenerational implications of the federal government's spending and taxing decisions.

Lunch: A light lunch will be provided. Please RSVP to Associate Professor Fiona Martin <f.martin@unsw.edu.au> for catering purposes.

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. Further details will be provided as we get closer to the time but if you have any queries in the meantime, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

The **28th ATAX Annual GST Conference** will be held at Brisbane Hilton, 190 Elizabeth Street, Brisbane, 4000 on 28 and 29 April 2016. The conference program will address important technical issues associated with real property; the new world of collaborative consumption like Uber; Airbnb; etc. as well as reforms to GST and digital supplies; low value imports and changes to GST private rulings. The format is two full days of conference presentations and discussions with a networking dinner on Monday 28 April at the Attic, at Malt Dining. Contact April Moses +61 (2) 9385 6978; <april.moses@unsw.edu.au> UNSW Business School, School of Taxation & Business Law. <<https://www.business.unsw.edu.au/news-events/events/atax-28th-gst-conference1>>

The **Tax Institute's** website 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 or register online at 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. 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

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 2016 events:
The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

IBFD International Tax Courses - A selection of related courses in 2016

European Value Added Tax Masterclass 25-26 April 2016, Amsterdam

Transfer Pricing and Intra-Group Financing 2-3 May 2016 (NL)

Treaty Aspects of International Tax Planning 22-24 May 2016, Dubai

European Value Added Tax – Selected Issues 25-27 May 2016, Amsterdam

US Advanced Corporate Taxation and Transfer Pricing 6-8 June 2016 (NL)

Current Issues in International Tax Planning 29 June-1 July 2016 (NL)

Global VAT 6-8 July 2016, Amsterdam

International Corporate Tax Planning Aspects 27-29 July 2016, Kuala Lumpur

Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore

Principles of Transfer Pricing 5-9 September 2016, Kuala Lumpur

European Value Added Tax – Selected Issues 16-18 November 2016, Amsterdam

Advanced VAT Optimisation 12-13 December 2016, Amsterdam

For entire course portfolio, see http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder

See also <http://www.ibfd.org/Training/Find-course>

Asia - Pacific Regional Tax Conference 2016, 12 - 13 May 2016, Seoul, Korea, Rep. of

Language: English
Information: ifaseoulkorea@gmail.com
Website: www.ifaseoul2016.com

Topics:

- The Implementation of BEPS in the Asia-Pacific Region
- Taxation of intra-group services
- Substance over form
- Transfer pricing for intangibles, harmful tax practices and transfer pricing special measures
- Treaty dispute resolution

10th Asia/Africa IFA Conference 2016, 19-20th May 2016, Mauritius. The 2016 event will be focusing on the most recent issues relating to the Asia/Africa region, the key topics being:

Day 1: Protecting taxpayer rights, and regional (including Africa) updates
Day 2: BEPS and the next steps

<<http://www.ifamauritius.org/index.html>>

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

2016 Madrid, Spain (25 August - 30 August 2016)

<https://www.ifa.nl/activities/annual_congresses/Pages/2016_Madrid_Congress_19.aspx?source=%2fPages%2fdefault.aspx>

Subject 1:

Dispute resolution procedures in international tax matters

Subject 2:

The notion of tax and the elimination of international double taxation or double non-taxation

Tentative Seminar Programme

IFA/OECD

IFA/EU

Recent developments in international taxation

Latin-American tax seminar

Tax judges seminar

Taxation of activities performed in breach of legal regulations (Illegal activities)

Taxation of venture capital: Funds, managers and investment structure

International taxation of sportsmen, sport organizations and sports events

How has BEPS affected to MNEs relocation?

VAT and direct taxation of digital economy: Old problems, new solutions?

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

International Atlantic Economic Society (IAES) conference www.iaes.org for more information.

Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

The Society of Legal Scholars Annual Conference, University of Oxford, Tuesday 6th September – Friday 9th September. This year's theme is 'Legislation and the Role of the Judiciary'

<<http://www.slsconference.uk/call-for-papers>>. The Tax Law section will meet in the second half of the conference on Thursday 8th and Friday 9th September and Professor Judith Freedman (Oxford) has agreed to give a presentation.

Other useful tax and law related conference websites include the

International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

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

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

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Tax Thought Bubbles – No Real Reform, 1 April 2016 - John Hewson
State Income Tax: Genius of Foolishness, 4 April 2016 - John Hewson

(2015) 15 (4) *Australian GST Journal*

GST update - Practical considerations for property developers – Clive Bird

Case note – Gina Lazanas and Robyn Thomas

The Raschta coatings decision: Why can't the Commissioner and taxpayers just get along?

GST news – compiled by Lisa Lynch

- GST simplified accounting methods for small food retailers

- No GST credits for payments on behalf of super funds

- “Out-of-scope” supplies on ATO GST compliance radar

News from Asia Pacific

- New Zealand offshore supplier GST registration legislation – **David White**

GST tax Q&A – Thomson Reuters' Tax Q&A service

(2016) 51 (1) *Australian Journal of Political Science*

<<http://www.tandfonline.com/action/showAxaArticles?journalCode=cajp20>>

Symposium: The Australian mining tax debate: Political legacies and comparative perspectives. Guest Editors: **Richard Eccleston** and Robert Hortle .

The Australian mining tax debate: political legacies and comparative perspectives - **Richard Eccleston** & Robert Hortle

The power of hope: the mobilisation of small and mid-tier companies in the mining industry's campaign against the Resources Super Profits Tax - Michael Gilding, Elizabeth Merlot & Shirley Leitch

Learning from the RSPT mistakes: is reform still possible? Aynsley Kellow

Killing the goose that laid the golden egg? Australia's resource policy regime in comparative perspective - Jeffrey D. Wilson

(2016) 45 (1) *Australian Tax Review*

Editorial - The future is now

Revenue v capital: A new direction, or back to the future? – AH Slater QC

The debt-equity rules: A continuing experiment in economic substance – Jesse Murphy

Applying VAT to financial services in China: Opportunities for China and lessons for the world? – Yan Xu and **Richard Krever**

Book reviews

Tax Simplification by Chris Evans, Rick Krever and Peter Mellor (eds) – reviewed by **Helen Hodgson**

International and Cross-Border Taxation in New Zealand by Professor Craig Elliffe – reviewed by **Kerrie Sadiq**

Berg, Chris ‘Are the Panama Papers really such a scandal?’ *The Drum* ABC TV 12 April 2016

< <http://www.abc.net.au/news/2016-04-12/berg-are-the-panama-papers-really-such-a-scandal/7316618>>

Brown, Marie A & Penelope, Jemma ‘Biodiversity offsets in New Zealand: addressing the risks and maximising the benefits’ (2016) 12 (1) *Policy Quarterly* 35-41 (Institute for Governance and Policy Studies, VUW) 29 February 2016

<http://apo.org.au/files/Resource/m_brown_biodiversity_offsets_in_nz_2016.pdf>

Carling, Robert *Taming the monster: reforming personal income tax*, Research Report 12 (RR12), St Leonards, NSW, Centre for Independent Studies, 5 April 2016
<<https://www.cis.org.au/app/uploads/2016/03/rr12.pdf>>

Davidson, Sinclair & Potts, Jason 'Why economists love and premiers hate the idea of income-taxing states' *The Conversation* 1 April 2016 <<https://theconversation.com/why-economists-love-and-premiers-hate-the-idea-of-income-taxing-states-57038>>

Dunlop, Tim 'Panama Papers reveal a two-tier global economy', *The Drum* ABC TV 8 April 2016
<<http://www.abc.net.au/news/2016-04-08/dunlop-panama-papers-reveal-a-two-tier-global-economy/7308520>>

Eccleston, Richard 'Modelling shows why premiers are wary of Turnbull's tax proposal' *The Conversation* 1 April 2016 <<https://theconversation.com/modelling-shows-why-premiers-are-wary-of-turnbulls-tax-proposal-57039>>

Freebairn, John 'Explainer: how company versus personal tax cuts boost the economy' *The Conversation* 21 March 2016 <<https://theconversation.com/explainer-how-company-versus-personal-tax-cuts-boost-the-economy-56497>>

Grattan, Michelle 'Turnbull will need to be nimble to persuade the states to dance his tax tango' *The Conversation* 30 March 2016 <<https://theconversation.com/turnbull-will-need-to-be-nimble-to-persuade-the-states-to-dance-his-tax-tango-57001>>

Haines, Fiona 'Panama Papers' dodgy middlemen are nothing new, as our own tax scandals show' *The Conversation* 6 April 2016 <<https://theconversation.com/panama-papers-dodgy-middlemen-are-nothing-new-as-our-own-tax-scandals-show-57287>>

Hodgson, Helen 'State tax competition could lead to a race to the bottom' *The Conversation* 31 March 2016 <<https://theconversation.com/state-tax-competition-could-lead-to-a-race-to-the-bottom-56998>>

Khadem, Nassim with Towell, Noel 'Tough-talk tax man makes his mark on the ATO landscape' *Sydney Morning Herald* 26-27 March 2016 pp 8-9 <<http://www.smh.com.au/business/the-economy/taxman-chris-jordan-makes-his-mark-20160325-gnqxet.html>>

Lanis, Roman & McClure, Ross 'Panama Papers force tax authorities to act: but what took so long?' *The Conversation* 13 April 2016 <<https://theconversation.com/panama-papers-force-tax-authorities-to-act-but-what-took-so-long-57433>>

Long, Stephen 'Would the benefits of lower company tax trickle down to you? Don't count on it' *The Drum* ABC TV 21 March <<http://www.abc.net.au/news/2016-03-21/long-the-flawed-trickle-down-economics-of-lower-company-tax/7264230>>

Maddock, Rodney 'Why income-taxing states is Australia's best April Fool's joke' *The Conversation* 31 March 2016 <<https://theconversation.com/why-income-taxing-states-is-australias-best-april-fools-joke-ever-57054>>

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- Is It the End of Carrying on a Business in New Zealand as a Branch? – Iain Craig
- Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? – Alison Pavlovich

Tax Institute publications

Taxation in Australia Volume 50 (7) February 2016

- Managing disputes in SMSFs - Heather Gray
- The importance of credibility in tax audits and appeals: Part 1 - Chris Peardon
- Superannuation: Reconsidering incorporated contractors in an SG context - Daniel Butler and Rebecca James

- Trusts: practical solutions for real-life problems - Damian O'Connor
- Small business restructure roll-over - Geljic Sanyin, Herc Koustas, and Damien Burke
- Alternative assets insights: Alternative asset managers adapt to a new global tax world - James May
- Mid market focus: Tax treatment of consumables and stores - Guy Brandon
- Tax cases: Dividend access shares and the small business CGT concessions - Michael Norbury
- Successful succession: Charitable giving in wills - Katerina Peiros and Christine Smyth

Taxation in Australia Volume 50 (8) March 2016

- Divorce and SMSFs - Stephen Bourke
- The importance of credibility in tax audits and appeals: Part 2 - Chris Peadon
- Employee share scheme changes for start-ups: An opportunity for SMEs? - Domenic Festa
- Limited AFSL, authorised representative or no advice: Make your decision a strategic one - Catherine Evans
- A matter of trusts: Foreign trusts and foreigner duty surcharge - Philip Broderick
- Superannuation: Transferring foreign super fund amounts to an Australian resident - Daniel Butler
- Mid market focus: CGT treatment of earnout arrangements - Amy Wark
- Tax cases: Limitation periods and statute-barred debts - Michael Norbury
- The importance of credibility in tax audits and appeals: Part 2 - Chris Peadon

The Tax Specialist Volume 19 (3) February 2016

- The Commissioner's cold hands – freezing orders in tax matters - Ken Lord
- A case for statutory simplification - Cindy Chan
- Why the restoration method is flawed - Wayne Lonergan and Hung Chu
- Applying the GST to imported digital products and services: Problems and solutions - Stephen May
- Consumption taxes: Another look at the Henry review and GST recommendations - Jonathan Nguyen

Australian Tax Forum – Volume 31 (1) March 2016

- Tax avoidance scheme penalties and purpose - **Celeste M Black**
- Taxing corruption in Australia and New Zealand - **Lisa Marriott**
- Reinventing administrative leadership in Australian taxation: Beware the fine balance of social psychological and rule of law principles - **Nolan Sharkey** and **Ian Murray**
- Developing countries and the automatic exchange of information standard – a “one-size-fits-all” solution? - **Kerrie Sadiq** and **Adrian Sawyer**
- Fiscal responses to climate change in Australia: a comparison with California - **Justin Dabner**
- An empirical analysis of the tax burden of mining firms versus non-mining firms in Australia - **Estelle Xuerui Li** and **Alfred V Tran**

Papers published between January and March 2016

West Australian Division

- Working across borders tax update - Lisa Hando, Mary Italiano, Norah Seddon, and Justin Smith
- Benefit and remuneration planning for globally mobile employees - Tanya Ross-Jones

South Australian Division

- Changing stamp duty landscape and real property transfers - Leo Efthivoulou and Nicole Santinon
- Demystifying offshore investment into Australian real estate - Simon How
- The Tax Related Investment Decision - Is putting that property in my SMSF the right thing to do? - Joshua Walding
- GST and property development - Matthew Nicholls

Victorian Division

- Superannuation and succession planning strategies - Rebecca James

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Chapter 1: Introduction and the Problem of Offshore Tax Evasion

Chapter 2: International Tax and the Roles of International Tax Policy and Tax Treaties

Chapter 3: The OECD's War on Offshore Tax Evasion 1996–2014

Chapter 4: International Tax Enforcement in Canada

Chapter 5: International Tax Enforcement in the United States

Chapter 6: The Role of Canada's Tax Information Exchange Agreements in the Fight against Offshore Tax Evasion

Chapter 7: Article 26 of the OECD *Model Tax Convention on Income and on Capital*

Chapter 8: Automatic Exchange of Information

Chapter 9: *Foreign Account Tax Compliance Act*

Chapter 10: International Collections Enforcement and Voluntary Disclosures

Chapter 11: Conclusions and Recommendations

"It is difficult to conceive of better timing for a volume on international tax evasion in the global information age. The volume provides the most comprehensive study of the topic to date and appears just as the OECD and G20 leaders have identified this subject as a central issue in international taxation for the next decade. This book should be on the desks of all practitioners and policy-makers."

- Richard Krever, Director, Taxation Law and Policy Research Group, Monash University, Melbourne

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13 Quotable quotes

"I have had hangovers that have lasted longer than that." Labor frontbencher Jason Clare on Malcolm Turnbull's failed tax reform plan, which was rejected by state premiers.

Source: *New Daily* email 3 April 2016

"Women could get an instant pay rise by claiming tax breaks for work-related expenses as aggressively as men.

Men claim about \$6.6 billion more in expenses than women, the latest Tax Office statistics show. Male employees claimed on average \$2563 and women \$1430. Some of the difference is down to the gender pay gap and the types of jobs males and females choose.

But that's not the whole story, according to KPMG tax leader Grant Wardell-Johnson. "Men are more aggressive in their claims, particularly in relation to things like car and travel expenses, which involve considerable discretion in how far one goes," he said."

Source: Mather, Joanna 'Men rule on travel expense claims', *Australian Financial Review* 5 April 2016 p 4

"Written in 1969, *Adventures in Tax Avoidance: with 120 Practical Hints* by Peter Clyne presents "the adventure" of tax avoidance as a game "played by experts, locked in a perennial battle with the revenue authorities' team of experts".

The rules of the game are provided by the letter of the law, with the judge (and occasionally the decisions made by the Australian Tax Office (ATO) as referee. Tax law is as much a weapon to avoid paying tax as it is a tool to combat tax evasion. What is legal (and judged to be legal) is legal. Morality, yet alone criminality, has nothing to do with it.

The Panama papers would suggest otherwise. The experts (tax accountants, lawyers and bankers) and the "game" are present but so too are middlemen with dubious histories. They provide a front, obscuring access to those who profit from these tax avoidance games. Their involvement brings the world of white collar crime together with other more familiar crimes such drug dealing and money laundering."

Source: Haines, Fiona 'Panama Papers' dodgy middlemen are nothing new, as our own tax scandals show' *The Conversation* 6 April 2016 <<https://theconversation.com/panama-papers-dodgy-middlemen-are-nothing-new-as-our-own-tax-scandals-show-57287>>

"Tom Iggulden: The sensational leak of millions of pages of data from Panamanian law firm Mossack Fonseca linked 800 Australian taxpayers to offshore tax havens.

But the inquiry will hear today that the tax office faces a difficult road ahead prosecuting anyone on that list.

The University of Technology Sydney's Roman Lanis will give evidence that the Panama Papers alone aren't nearly enough to prove wrong-doing.

Roman Lanis: It would require, as far as I'm concerned, a lot more investigation and a lot more data which are not contained in the Panama Papers.

Tom Iggulden: And he's not encouraged by recent global efforts to make getting that data easier for tax collectors.

Roman Lanis: At the G20 in Australia in 2014 they came up with a number of principles and basically an action plan which was supposed to be put into effect pretty soon but I think it has been forgotten, pretty much.”

Source: AM with Michael Brissenden ‘Tax Commissioner pressured for action over Panama Papers’, 21 April 2016 <<http://www.abc.net.au/am/content/2016/s4447356.htm>>

ATTA News May 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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1 Presidential column

We are now well into May and as I write the weather still has a summer feel to it in Christchurch, although the autumn colours in the leaves suggest winter is not far away. With the end of the semester for most in sight this means finals exam marking will not be far away. While marking is not often something we look forward to, I have a month's annual leave from late June, commencing immediately after my marking, travelling with my family to the UK to visit family and friends, as well as enjoy some of the sights.

As I mentioned in last month's Newsletter, the ATTA Executive met virtually during April 2016. We are currently working to implement our decisions, including drawing on the assistance of Maree Magafas and others in the School of Taxation and Business Law at UNSW to improve ATTA's website material which is hosted by UNSW. You should expect to see a call for nominations (with a nomination form) for the ATTA-Hill Medal in the next month or so.

The big talking point concerning taxation, in New Zealand at least, are the revelations arising from the Panama Papers following the release of around 11.5 million documents leaked to the German newspaper *Süddeutsche Zeitung* and the International Consortium of Investigative Journalists (ICIJ), which come from Panamanian law firm Mossack Fonseca. New Zealand appears over 61,000 times in the documents, with the focus being on whether New Zealand's Foreign Trust Regime (FTR - which comprises around 11,500 separate trusts) is facilitating tax avoidance and various other activities. Currently an independent review of the FTR is underway, led by former PWC Chairman and Adjunct Professor at VUW, John Shewan. Outside all of the hype and allegations, we await with much interest the report of the Inquiry, which is due by the end of June 2016.

Adrian Sawyer

2 Arrivals, departures and honours

Professor **Judith Freedman** of Worcester College, Oxford will be visiting as an International Visiting Fellow at the Tax and Transfer Policy Institute, Crawford School and at the College of Law, The Australian National University, in July 2016. Professor Freedman is a Pinsent Masons Professor of Taxation Law, and Associate Dean for Development, Oxford Law Faculty, Director of Legal Research, Centre for Business Taxation and joint Editor of *British Tax Review*. During her visit Professor Freedman will be presenting on anti-avoidance rules.

Associate Professor Helen Hodgson visited the Tax and Transfer Policy Institute as an Australian Visiting Fellow during May 2016, and contributed to research and a roundtable on gender budgeting, taxes and transfers in collaboration with TTPI and non-government organisations including the National Foundation for Australian Women.

Diane Kraal visited the KB Hutchinson Center for Energy, Law and Business at the University of Texas, Austin, in April. The Energy Center facilitates interdisciplinary research as diverse as the structure of the energy industry, disputes and policy. Diane is investigating the extent of the current 'low oil price shock' as a disruptor to Australian government petroleum revenues and tax policy, and is drawing comparisons with the US.

"A special event was recently held to mark the retirement of the Honourable **Richard Edmonds**. Members of the legal and academic profession attended a reception at the Allens office in Sydney on Monday 2 May to pay tribute to Justice Edmonds, who retired from the Federal Court of Australia in February 2016.

The latest issue of the *Australian Tax Review* (Volume 45 No 2, 2016), is a Special Issue dedicated to Justice Edmonds, and acknowledges the contribution he has made to Australian tax jurisprudence over a long and distinguished career. Justice Edmonds is a leading figure who has been at the forefront of major tax developments, and has delivered judgments in some of the most significant tax cases in Australia, some of which are discussed in the Special Issue."

Source: Thomson Reuters email 6 May 2016

Congratulations to the following students on the completion of their higher degree theses from the UNSW Australia Business School, School of Taxation and Business Law.

Bruce Rowntree *The effective use of offshore financial centres by Australian residents*, PhD with supervisors Profs Bob Deutsch & Nolan Sharkey (UWA).

Hanna Zakowska *Standard business reporting and its implications on reporting burden*, PhD with supervisors Profs Chris Evans & Binh Tran-Nam.

Appadu Santhariah *The impact of GST compliance costs on the implementation of GST on small and medium size enterprises in Malaysia*, MPhil with supervisors Prof Binh Tran-Nam & A/Prof Dale Boccabella.

3 New Zealand developments

Recent developments in the New Zealand tax environment include:

- Changes to the ‘use of money’ interest rates. The new interest rate for underpaid tax is 8.27% (down from 9.21%) and the new interest rate for overpaid tax is 1.62% (down from 2.63%). These rates are effective from 8 May 2016.
- The prescribed interest rate used to calculate FBT on low-interest loans reduces to 5.77% (from 5.99%). This rate applies from the quarter ending 31 March 2016.
- The introduction of a new R&D loss tax credit starting from the 2015/16 tax year. This loss tax credit allows eligible companies to ‘cash out’ (i.e. be refunded) their R&D tax losses, instead of using them to offset income in the following tax year.
- The announcement of a tax package to reduce compliance costs for SMEs. Measures proposed include changes to the provisional tax system, with a new pay-as-you-go option for businesses with a turnover of less than \$5 million; removal or reduction of use-of-money interest for the majority of taxpayers; flexibility with choice of withholding tax rates; and removal of the one per cent monthly penalty for income tax, GST and some other payments.
- The GST on online purchases Bill passed its third reading. This bill (the Residential Land Withholding Tax, GST on Online Services and Student Loans Bill) relates to online purchases of services and intangibles purchased through offshore providers. These will be subject to GST from 1 October 2016.
- The abovementioned bill also includes the introduction of a residential land withholding tax. From 1st July 2016, tax on proceeds of certain land sales will be collected from the offshore seller at the point of sale. This is to improve collection rates of these amounts.
- Also included in the Residential Land Withholding Tax, GST on Online Services and Student Loans Bill is expansion of information exchange of student loan borrower details between New Zealand and Australia.

Lisa Marriott

4 Australian Visiting Fellow Awards

The Tax and Transfer Policy Institute invites applications for the Australian Visiting Fellow Awards for the remainder of 2016. Each individual Australian Visiting Fellow may spend about one week visiting TTPI, Crawford School of Public Policy ANU, from another institution in Australia. The successful applicant will be known as a “funded TTPI Visiting Fellow (Australia)” for the relevant year. To be eligible, the Applicant would usually hold an 0.2 FTE position at an Australian University, whether as a continuing, contract or fixed-term position. The Award depends on funding availability but will be for a **maximum of \$4,000** and will be awarded by payment or reimbursement of expenses of the Visitor which may include:

- Economy return airfare from a location in Australia;
- Reasonable transfers and per diem for one to two weeks;
- Accommodation at University House or other similar accommodation at The ANU.

The Visiting Fellow (Australian) will be provided with a desk, computer and library access with TTPI at The ANU during the visit. While total funding is limited, the Visiting Fellow is welcome to apply to visit TTPI for a longer period, self-funded for the remaining period.

Expectations of a TTPI Visiting Fellow

The visit is expected to take place **before the end of 2016**. During the visit, the Visiting Fellow will:

- carry out research on a specific research paper concerning a tax or transfer policy topic, independently or with a member of TTPI;
- present a TTPI seminar on the research paper or another topic as agreed;
- engage with other projects, collegial activities and events at TTPI as relevant.

It is expected that the Visiting Fellow will submit their research paper for online open access publication in the TTPI Working Paper series.

How to apply

To apply, please submit your application to tax.policy@anu.edu.au

Application Form, setting out the specific research project and preferred timing for the visit, available here. Full current CV including publications and two academic referees.

Further information

Potential International Visitors are encouraged to contact the Director of TTPI, Professor Miranda Stewart, to discuss their application and proposed lecture and research project:
miranda.stewart@anu.edu.au; +61 2 6125 5713.

Please direct all general enquiries to Diane Paul, tax.policy@anu.edu.au or +61 2 6125 9318.

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 Rio de Janeiro 27 August 2017 - 1 September 2017
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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:

Shafi Khan, Monash 2015 [Basel]
Celeste Black, Sydney 2013 [Copenhagen]
Antony Ting, Sydney 2011 [Paris]
Fiona Martin, UNSW 2009 [Vancouver]
Kathryn James, Monash 2007 [Kyoto]

6 Call for papers

Michael D'Ascenzo to headline The 7th Queensland Tax Researchers' Symposium (QTRS) AND the 4th Meeting of the Australasian Tax History Chapter (ATHC)

Former Commissioner of Taxation, Michael D'Ascenzo, has agreed to deliver the keynote paper at the 7th QTRS and 4th ATHC in Cairns on Monday 26 September 2016. Michael will share his views on the topic: *"The Voice of Administration: If I had been or was the Treasurer? Observations on the practicalities of being the Commissioner of Taxation"*. This is a topic that, we suspect, Michael would have loved to have addressed during his time in office. His retrospective on his experience is keenly anticipated.

The call for papers is below. Please note that, with the generous support of our sponsors (James Cook University; Griffith University; QUT; UNSW Australia; Oxford University Press; Thomson Reuters) there is no cost to attend but numbers are strictly limited. You should register your interest in attending (and presenting) as soon as possible to avoid disappointment.

The 7th QTRS AND the 4th Meeting of the Australasian THC bring together tax academics and research higher degree students to discuss their current research interests. The events will be held from 8.30 am to 5 pm at the DoubleTree by Hilton Hotel on the Cairns Esplanade. Registration will include access to all papers and presentations, refreshments on arrival and during the day and lunch.

The conference is to be held in spring in Cairns so participants should expect an average daytime maximum temperature of 28C with a night time low of 19C. 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 those wishing to attend should register as soon as possible to avoid disappointment (at least by Friday 10 June 2016) and would be advised to book flights and accommodation promptly.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by Friday 10 June 2016 (500 words) indicating whether they wish their paper to be part of the THC meeting or the QTRS. Authors will be notified of their acceptance within a week of submission. 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 4232 1093

TLRP Tax Comments (TTC)

Recently, The Taxation Law Research Programme (TLRP) at Hong Kong University launched a new TLRP initiative: TLRP Tax Comments (TTC). TTC provides an online publication platform for stimulating Tax Law & Policy articles and notes. We will add to TTC publications on an ad hoc basis, as suitable articles or notes come to hand. (TTC is not designed to operate as a regular journal, with regular issues.) Article and notes will be primarily vetted by staff within the TLRP. Those who are on the TLRP email list will receive regular notifications of each new TTC publication.

We are pleased to be able initiate TTC with a timely, very well researched and in depth review related to Mainland China. The author is Agnes LEE, Sui Ping. The article is entitled:

The making of tax law in China – does it comply with rule of law principles. Abstract: Whether the legal reform of the last 30 years has fundamentally changed the role of law in China and led her towards a rule of law regime is contentious. Given the close relationship between taxation and the rule-of-law development and the crucial position captured by the Enterprise Income Tax law in China’s developing tax regime, this article has specifically selected the making of the Enterprise Income Tax law as the unit of analysis in assessing whether the making of China’s tax law complies with the rule of law principles. This article also includes an extensive set of tables, listing relevant provisions which were reviewed in the course of its writing and a full bibliography. A PDF version of the article can now be downloaded from the TLRP Website by clicking on this link (which also has further TTC information): http://www.law.hku.hk/aiifl/wp-content/uploads/file/Newsletter-TLRP_Special_Newsletter-TTC.pdf

The TLRP welcomes further submissions for consideration for publication at TTC. Submissions need to be in English and, broadly, need to address a significant aspect, in a research-based manner, of Tax Law and/or Tax Policy. We expect that most publications appearing will focus on the HKSAR and Mainland systems. International Tax comments, especially where there is a Greater China connection, are also welcome. Submissions outside of these parameters can be considered on a case-by-case basis.

A simple (TTC-preferred) Oxford Guide to Citations can be found online, at the TLRP Website, at: <http://www.law.hku.hk/aiifl/taxation-law-research-programme-tlrp/>.

Authors are free to re-publish accepted TTC papers elsewhere – with acknowledgement. If you would like any further information about TTC submissions or TTC generally, please email Richard Cullen at richard.cullen@gmail.com.

Austaxpolicy.com Blog hosted and edited by the **Tax and Transfer Policy Institute**.

Budget Forum 2016: <http://www.austaxpolicy.com/category/budget-forum-2016/>
We invite you to read our excellent **Budget 2016 Forum**, which includes 10 articles on different aspects of the Budget. Please do follow us on Twitter @Austaxpolicy .

We are keen to build your contributions to the Blog and our wider audience so please consider publishing short articles with us, based on your substantive research, recently published or in progress, and also circulate to others who may be interested. Our goal is to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution!

Tax and Transfer P Working Paper series: Hosted by the Tax and Transfer Policy Institute, The ANU. We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.
<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications>

7 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII, Federal Court websites and BarNet Jade alerts.

High Court of Australia

Bell Group N.V. (in liquidation) v Western Australia W.A. Glendinning & Associates Pty Ltd v Western Australia Maranoa Transport Pty Ltd (in liq) v Western Australia [2016] HCA 21 (16 May 2016)
(French CJ, Kiefel, Bell, Gageler, Keane, Nettle and Gordon JJ)

Constitutional law – Inconsistency between Commonwealth and State laws – Bell Group Companies (Finalisation of Matters and Distribution of Proceeds) Act 2015 (WA) – Where rights and obligations arose and had accrued to Commonwealth under Commonwealth law prior to commencement of State law – Where State law purports to create scheme under which Commonwealth tax debts stripped of characteristics ascribed to them by *Income Tax Assessment Act 1936* (Cth) and *Taxation Administration Act 1953* (Cth) – Whether State law invalid by reason of s 109 of Constitution – Whether State law alters, impairs or detracts from operation of Commonwealth law – Whether provisions can be read down or severed – Whether State law invalid in its entirety.

Constitutional law – Standing – Where Attorney-General of Commonwealth intervened generally in support of plaintiffs – Whether plaintiffs have standing in their own right to challenge validity of State law.

Words and phrases – "accrued rights", "alter, impair or detract from", "inconsistency", "justiciable controversy", "reading down", "severance", "standing".

Federal Court of Australia

Featherby v Commissioner of Taxation [2016] FCA 454

Taxation - application to re-open matter after hearing, the judgment reserved – whether applicant ought to be permitted to advance further submissions - whether in the interest of justice to allow application – application dismissed

3 May 2016, Taxation - Gilmour J

Commissioner of Taxation v Bosanac [2016] FCA 448

Administrative law - whether notices of assessment affected by jurisdictional error - whether conscious maladministration established - whether grounds of jurisdictional error closed - whether a corrupt exercise of statutory power or the exercise of that power with deliberate disregard to the scope of the power in the assessment process - relevant ...

29 Apr 2016 Administrative Law; Taxation; Discovery; Constitutional Law; Practice and Procedure - McKerracher J

Charara v Commissioner of Taxation [2016] FCA 451

Administrative law - appeal against dismissal of application by Administrative Appeals Tribunal under s 42A(5) of the Administrative Appeals Tribunal Act 1975 (Cth) - self-represented litigant - where applicant made recusal application against Tribunal member on grounds of apprehended bias - where recusal application was rejected - where the...

29 Apr 2016, Administrative Law - Wigney J

Vasiliades v Commissioner of Taxation [2016] FCA 420

Practice and procedure - application for dismissal under Federal Court Rules 2011 (Cth) r 5.23(1)(b)(i) Practice and procedure - security for costs - where applicant ordinarily resident outside Australia - whether proceedings essentially defensive - where proceedings commenced under Taxation Administration Act 1953 (Cth) Pt IVC

22 Apr 2016, Practice and Procedure - Davies J

Supreme Court of Victoria

BPG Caulfield Village Pty Ltd v Commissioner of State Revenue [2016] VSC 172

Taxation – Acquisition of interests in certain land holders – Duties Act 2000 Ch 3, Pt 1 and 2, particularly ss 77-86 – Whether “economic entitlement” was acquired – Whether “economic entitlement” amounted to an interest of less than 50 per cent in a “private landholder”.

Croft J, 22 April 2016

Kameel Pty Ltd v Commissioner of State Revenue [2016] VSCA 83 (02 May 2016) (Warren CJ, Tate and Whelan JJA)

Taxation – Land tax – Whether purchaser under a contract of sale of land deemed to be the owner of the land for the purposes of assessment of land tax – Purchaser permitted to occupy the land to perform construction works under a separate heads of agreement before balance of purchase price paid – Whether such occupation amounted to ‘possession’ under s 15 of the Land Tax Act 2005 – Proposition for which *Highlands Ltd v Deputy Federal Commissioner of Taxes (SA)* (1931) 47 CLR 191 stands – *Cam & Sons Pty Ltd (in vol liq) v Commissioner of Land Tax (NSW)* (1965) 112 CLR 139, H C

Sleigh Ltd v Commissioner of Land Tax (NSW) [1961] NSW 1132 and E Long & Co Pty Ltd v Commissioner of Land Tax (NSW) [1968] 2 NSW 143 discussed – Rhodes v Commissioner of Taxes (NZ) (1910) 29 NZLR 725 and Yule v Commissioner of Taxes (NZ) [1918] NZLR 890 considered – Land Tax Act 2005 s 15.

Colin Fong

8 ATTA people in the media

Boccabella, Dale

Mather, Joanna 'ATO targets DIY super tax dodge', *Australian Financial Review*, 30 April 2016 p 5. In the online version 'ATO targets self-managed super fund tax dodge', 29 April 2016 at <<http://www.afr.com/news/policy/tax/ato-targets-selfmanaged-super-fund-tax-dodge-20160429-go142b>> Dale is not mentioned.

O'Connell, Ann; Boccabella, Dale & Stewart, Miranda

Seccombe, Mike 'The rich people who pay no tax', *Saturday Paper* 12 March 2016 <<https://www.thesaturdaypaper.com.au/news/politics/2016/03/12/the-rich-people-who-pay-no-tax/14577012002989>>

Warren, Neil & Martin, Fiona

'UNSW experts give their analysis of the 2016 Budget' Friday, 6 May 2016 <<https://www.business.unsw.edu.au/news-events/news/unsw-experts-give-their-analysis-of-the-2016-budget->>

9 Tax and related meetings

Local

Tax and Transfer Policy Institute seminar, Tuesday 24 May 2016, 12.30-1.30pm, Canberra /Springbank Room, Level 1, JG Crawford Building 132, Lennox Crossing, Australian National University, Canberra. **Tax rate biases in tax planning decisions: experimental evidence**, by Professor Eva Eberhartinger, Vienna University of Economics and Business. More details on the event and registration are available <<https://taxpolicy.crawford.anu.edu.au/news-events/events/7413/tax-rate-biases-tax-planning-decisions-experimental-evidence>>

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. Further details will be provided as we get closer to the time but if you have any queries in the meantime, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

The **Tax Institute's** website 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 or register online at 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 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

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 2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

IBFD International Tax Courses - A selection of related courses in 2016

Treaty Aspects of International Tax Planning 22-24 May 2016, Dubai

European Value Added Tax – Selected Issues 25-27 May 2016, Amsterdam

US Advanced Corporate Taxation and Transfer Pricing 6-8 June 2016 (NL)

Current Issues in International Tax Planning 29 June-1 July 2016 (NL)

Global VAT 6-8 July 2016, Amsterdam

International Corporate Tax Planning Aspects 27-29 July 2016, Kuala Lumpur

Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore

Principles of Transfer Pricing 5-9 September 2016, Kuala Lumpur

European Value Added Tax – Selected Issues 16-18 November 2016, Amsterdam

Advanced VAT Optimisation 12-13 December 2016, Amsterdam

For entire course portfolio, see <http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>

See also <http://www.ibfd.org/Training/Find-course>

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

2016 Madrid, Spain (25 August - 30 August 2016)

<https://www.ifa.nl/activities/annual_congresses/Pages/2016_Madrid_Congress_19.aspx?source=%2fPages%2fdefault.aspx>

Subject 1:

Dispute resolution procedures in international tax matters

Subject 2:

The notion of tax and the elimination of international double taxation or double non-taxation

Tentative Seminar Programme

IFA/OECD

IFA/EU

Recent developments in international taxation

Latin-American tax seminar

Tax judges seminar

Taxation of activities performed in breach of legal regulations (Illegal activities)

Taxation of venture capital: Funds, managers and investment structure

International taxation of sportsmen, sport organizations and sports events

How has BEPS affected to MNEs relocation?

VAT and direct taxation of digital economy: Old problems, new solutions?

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

International Atlantic Economic Society (IAES) conference www.iaes.org for more information.

Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus

University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

The Society of Legal Scholars Annual Conference, University of Oxford, Tuesday 6th September – Friday 9th September. This year's theme is 'Legislation and the Role of the Judiciary' <<http://www.slsconference.uk/call-for-papers>>. The Tax Law section will meet in the second half of the conference on Thursday 8th and Friday 9th September and Professor Judith Freedman (Oxford) has agreed to give a presentation.

VAT in Developing Countries: Policy, Law and Practice – Conference, Pretoria, South Africa. 19-20 Oct 2016. In the past three decades, VAT has emerged as a primary revenue source across the developing world. The growth of cross-border investment and trade as well as emerging technologies and financial systems have placed unprecedented pressure on VAT systems. This symposium, jointly sponsored by Monash University, UNSW and the University of Pretoria, brings together scholars from across the globe, with leading experts from Africa, Canada, Australia, Brazil, the EU and Asia presenting research on the key VAT issues confronting developing countries. For details and further information, contact Prof. Rick Krever, <Rick.Krever@monash.edu> Director, Taxation Law and Policy Research Group, Monash Business School.

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

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

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

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

Adeney, Elizabeth 'Research collaborations and "authorship": Differentiating legal from management norms' (2016) *Australian Business Law Review* 132-143

A Gender Lens: Budget 2016-17, Report by National Foundation for Australian Women, available www.nfaw.org was contributed to by **Helen Hodgson** and **Miranda Stewart** (see <http://www.nfaw.org/?s=gender+lens>)

Akhtar, Shumi Opinion box video into the recent investigation of the Panama Papers
<https://www.youtube.com/watch?v=iBwV_o7IeP8>

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Budget Forum 2016: The Connection Between Company Tax and Living Standards, 18 May 2016 - Janine Dixon and Jason Nassios

Budget Forum 2016: The Connection between Company Tax and Living Standards, 16 May 2016 – Janine Dixon and Jason Nassios

Budget Forum 2016: FinTech Reforms to save Australia’s Digital Currency Industry, 15 May 2016 – Joel Emery

Budget Forum 2016: Does the Budget Address Women’s Economic Security In Retirement? 11 May 2016 - **Helen Hodgson**

Budget Forum 2016: The Economic Impact of the Company Tax Cut, 9 May 2016 - Chris Murphy

Budget Forum 2016: Bracket Creep Response is Poorly Targeted, 6 May 2016 - Peter Varela

Budget Forum 2016: The Growth Puzzle, 5 May 2016 - Mathias Sinning

Budget Forum 2016: Some Good Superannuation Fixes but Still a Ramshackle System, 5 May 2016 - David Ingles

Budget Forum 2016: What’s Not in the Budget, Tax Reform to Broaden the Income Tax Base, 4 May 2016 - David Ingles and **Miranda Stewart**

Budget Forum 2016: Budget Repair, Climate Risks and Global Concerns All Ignored in this Conflicted Effort, 4 May 2016 - John Hewson

Budget Forum 2016: Indigenous Australians, What Might We Expect, and Where Might the Impact Be? 2 May 2016 - Nicholas Biddle

ANUpoll: Government’s Deficit Dilemma with a Confused Electorate, 26 April 2016 - Ben Phillips

Ideas for Australia: Five Ideas to Help fix Australia’s Tax System, 26 April 2016 - **Miranda Stewart**

“Middle-Class Welfare”: What is the Evidence? 22 April 2016 - Alan Tapper

Australia Senate Standing Committees on Economics *Corporate tax avoidance Report - Part 2*, 22 April 2016. An interim report – referred to as Part 1 and titled ‘*You cannot tax what you cannot see*’ – was issued on 18 August 2015.

<http://www.aph.gov.au/Parliamentary_Business/Committees/Senate/Economics/Corporate_Tax_Avoidance/Report_part_2>

(2016) 45 (2) *Australian Tax Review* – Special Issue – Tribute to the Honourable Richard Edmonds
Foreword – Chief Justice Robert French

Preface – Justice Tony Pagone

Editorial – Guest Editor: **Ann O’Connell**

The Honourable Richard Edmonds: A personal reflection – Chief Justice James Allsop

The Honourable Richard Edmonds: A personal reflection – Chief Justice Tom Bathurst

Articles

Justice Richard Edmonds: Part IVA – “I am firmly of the view ...” – Justice Michelle Gordon

The Indooroopilly saga – David Bloom

Justice Edmonds’ contributions to extra-judicial writing and tax reform – **Chloe Burnett**

Charities, tax and wrongdoing: A principled approach – **Ann O’Connell** and **Fiona Martin**

A shining light: Justice Richard Edmonds and the jurisprudence relating to the taxation of capital gains in Australia – **Chris Evans** and **Gordon Cooper**

Justice Edmonds and interpretation of Australia’s GST legislation – **Richard Kreyer** and Jonathan Teoh

From Switzerland to New Zealand: Around the world in 13 cases – **Dale Pinto** and **Kerrie Sadiq**

Justice Richard Edmonds 2005-2016: Tax cases

Chohan, Usman W ‘Tax reform might happen if we could see everyone’s tax return’ *The Conversation* 9 May 2016 <<https://theconversation.com/tax-reform-might-happen-if-we-could-see-everyones-tax-return-58418>>

Daley, John; Wood, Danielle & Parsonage, H *Hot property: negative gearing and capital gains tax*, Melbourne, Grattan Institute, 25 April 2016 <<http://apo.org.au/files/Resource/872-hot-property.pdf>>

Daley, John & Coates, Brendan 'The full story on company tax cuts and your hip pocket' *The Conversation* 18 May 2016 <<https://theconversation.com/the-full-story-on-company-tax-cuts-and-your-hip-pocket-59458>>

Elsevier acquires SSRN
https://scholarlykitchen.sspnet.org/2016/05/17/elsevier-acquires-ssrn/?utm_source=feedburner&utm_medium=email&utm_campaign=Feed%3A+ScholarlyKitchen+%28The+Scholarly+Kitchen%29

Elsevier acquires online community SSRN
<http://www.thebookseller.com/news/elsevier-acquires-online-community-ssrn-329824>

Evans, Chris; Rosid, Arifin & Tran-Nam, Binh 'To get more people to pay taxes, Indonesia should stamp out corruption by officials at the top' *The Conversation* 2 May 2016
<<https://theconversation.com/to-get-more-people-to-pay-taxes-indonesia-should-stamp-out-corruption-by-officials-at-the-top-57512>>

Grudnoff, Matt *Good economics or populism? Is there an economic case for income tax cuts?* Canberra, The Australia Institute, Briefing paper, 3 May 2016
<<http://www.tai.org.au/sites/default/files/P239%20Income%20Tax%20Cuts%20-%20Grudnoff%20-%20May%202016.pdf>>

Hetherington, David *Per Capita tax survey 2016: Public attitudes towards taxation and public expenditure*, 29 April 2016 <http://percapita.org.au/wp-content/uploads/2016/04/2016-Tax-Survey_FINAL.pdf>

Jordan, Chris 'Better services and a better experience for Australians', Address to the 12th International Conference on Tax Administration, Sydney, 31 March 2016 <<https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Better-services-and-a-better-experience-for-Australians>>

Kraal, Diane 'Price shock: how the gas industry is weathering the oil crash' *The Conversation* 30 March 2016 <<http://theconversation.com/price-shock-how-the-gas-industry-is-weathering-the-oil-crash-56918>>

Lee, Adrian 'Buy, rent, or do both: the perversion of negative gearing' *The Conversation* 26 April 2016
<<https://theconversation.com/buy-rent-or-do-both-the-perversion-of-negative-gearing-55755>>

Lewis, Phil 'Explainer: why we can't fix the structural deficit without tax and spending reform' *The Conversation* 10 May 2016 <<https://theconversation.com/explainer-why-we-cant-fix-the-structural-deficit-without-tax-and-spending-reform-58593>>

McCarthy, Paul X 'Open data on Australian companies could be the best response to tax avoidance' *The Conversation* 6 May 2016 <<https://theconversation.com/open-data-on-australian-companies-could-be-the-best-response-to-tax-avoidance-58851>>

McClure, Ross; Lanis, Roman and Govendir, Brett *Analysis of tax avoidance strategies of top foreign multinationals operating in Australia: an expose*, Sydney, University of Technology Sydney, 19 April 2016 <<http://cdn.getup.org.au/1507-Aggressive-Tax-Avoidance-By-Top-Foreign-Multinationals.pdf> >

O'Dwyer, Kelly 'The Panama Papers prove we need to act together on tax avoidance' *The Guardian Australia* 22 April 2016 <<http://www.theguardian.com/australia-news/commentisfree/2016/apr/21/the-panama-papers-prove-we-need-to-act-together-on-tax-avoidance>>

Page, Anthony 'We wouldn't be here if it weren't for high debt and taxes' *The Drum ABC TV* 12 May 2016 <<http://www.abc.net.au/news/2016-05-12/page-we-wouldn-t-be-here-if-it-weren-t-for-high-debt-and-taxes/7407120>>

Phillips, Ben 'The tax myths that cloud our judgement' *The Drum ABC TV* 26 April 2016
<<http://www.abc.net.au/news/2016-04-26/phillips-the-tax-myths-that-cloud-our-judgement/7357358>>

Sadiq, Kerrie ‘Thin capitalisation – the multinational tax avoidance strategy the budget forgot’ *The Conversation* 4 May 2016 <<https://theconversation.com/thin-capitalisation-the-multinational-tax-avoidance-strategy-the-budget-forgot-58041>>

Sadiq, Kerrie ‘What if tax reform was a fundamental human right?’ *The Conversation* 9 May 2016 <<https://theconversation.com/what-if-tax-reform-was-a-fundamental-human-right-56609>>

Silver, Natalie; McGregor-Lowndes, Myles and Tarr, Julie-Anne ‘Should tax incentives for charitable giving stop at Australia’s borders?’ (2016) 38 *Sydney Law Review* 85-120 <http://sydney.edu.au/law/slr/slr_38/slr38_1/SLRv38n1Silveretal.pdf>

Stewart, Miranda & Ingles, David ‘Are the budget’s super changes retrospective?’ *Australian Financial Review* 10 May 2016 p 39 and electronically as ‘Election 2016 debate: are Scott Morrison's budget super changes retrospective?’ <<http://www.afr.com/opinion/election-2016-debate-are-scott-morrison-s-budget-super-changes-retrospective-20160509-gopoi>>

(2016) 94 *Taxation Today* – (May)

- Staithe's decision provides new interpretation of associated persons rules – Emma Richards and Sharon Chuang
- Trustee Tax Residence in New Zealand: Is it relevant and how is it determined? [Part 2] – Alison Pavlovich

Worthington, Elise and the International Consortium of Investigative Journalists ‘Panama Papers database goes public in largest release of offshore companies' information’, *Four Corners*, ABC TV 10 May 2016 < <http://www.abc.net.au/news/2016-05-10/panama-papers-leak-database-goes-public/7397246>>

Overseas

Bulletin for International Taxation Number 4 - 2016

International - The Principle of Territoriality and Corporate Income Taxation – Part 1 - Adam Becker
United Kingdom/United States - Pension from World Bank Staff Retirement Plan Tax Exempt in United Kingdom under the United Kingdom-United States Income Tax Treaty (2001) - Brian Cleave
International/OECD - Permanent Establishments and the Offshore Oil and Gas Industry – Part 1 - Maja Stubbe Gelineck

South Africa - South African Supreme Court of Appeal Confirms Application of Protocol to a Tax Treaty to Period before Signature Date - Ernest Mazansky

International/OECD - Minimum Threshold for Entertainers and Sportspersons in Article 17 of the OECD Model - Dick Molenaar

ASEAN/International - Mutual Agreement Procedure Arbitration in Developing Countries - The ASEAN Experience - Zaleha Adam

Saudi Arabia - Taxation of Foreign Multinational Enterprises Conducting Business in and with Saudi Arabia- Vladimir A Gidirim

International/OECD - The BEPS Package: Promise Kept - Pascal Saint-Amans and Raffaele Russo

Littlewood, Michael ‘Using New Zealand as a tax haven: How is it done? Could it be stopped? Should it be stopped?’, 11 April 2016 <http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2761993>

Oei, Shu-Yi & Ring, Diane ‘Can sharing be taxed?’ (2015) 93 (4) *Washington University Law Review* (forthcoming)

Oei, Shu-Yi & Ring, Diane ‘The tax lives of Uber drivers: evidence from internet discussion forums’, 16 February 2016 <www.law.georgetown.edu/.../tax.../Oei-Tax-Lives-of-Uber-Drivers.pdf>

11 Quotable quotes

The following item is from David Sherman, *GST & HST Times*:

“Those of us who deal regularly with income tax or business services tax or other forms of taxation must be wary of applying our special knowledge to a situation and to use that as a yardstick by which to judge the conduct of ordinary people who have little or no understanding of the federal income tax system. As a result, they retain the services of tax preparers for reporting income from employment or a small business or accountants with a professional designation for more complex tax returns.

The overwhelming majority of these individuals provide competent, honest service at a modest fee. But, the complexity of the tax system and the levels of taxation are fodder for the bandits and scam artists to develop a variety of phoney programs and schemes that appear attractive to many people.

An old case from England reminded the officials of Inland Revenue Service that it was completely permissible to avoid tax but not to evade it. The legitimate tax shelters and other programs assist people to minimize tax in certain years under certain conditions and there are different levels of tax credits depending on the recipient of the donation. It is tempting to want to berate an innocent, unsophisticated taxpayer who was duped by clever, experienced crooks into participating in some scheme that we — as professionals in the field — can identify as nonsense often at first glance.

Making a mistake and being victimized without knowingly participating or by not acting in a manner where they are content to allow the wool to remain pulled over their eyes permits — in my view — an individual to be regarded as careless, naïve, neglectful or overly-trusting without crossing the line and being assigned to the category of gross negligence due to wilful blindness.”

— Deputy Judge Dwayne Rowe of the Tax Court of Canada, in *Anderson v R*, 2016 TCC 93 at paras. 81-84. The Court cancelled a gross negligence penalty claimed in a “Fiscal Arbitrators” case – one of the very few taxpayer wins on this penalty in such cases.

“One of the most professionally taxing tasks of any Federal Court judge is the writing of judgments in taxation matters. The legislation is textually demanding, the concepts involve a difficult mixture of legal principle and human and commercial behaviour, often at a very sophisticated level.”

Allsop, James ‘The Honourable Richard Edmonds: A personal reflection’ (2016) 45 *Australian Tax Review* 62 at 63-64

“I am firmly of the view that there is no need for this legislation. It is an unfounded “knee-jerk” reaction to the result in one or two cases ... which are exceptional, as is exemplified by the fact that it has taken 20 years into the life of Pt IVA for such a case to come to the surface.”

Source: Edmonds, Richard ‘Part IVA Proposed Amendments: Submission’ (14 December 2012) <<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2012/General-anti-avoidance-rule/Submissions>>.

Q: “Where can I find the court and tribunal judgments on the ATO website?”

A: It looks like you’re entering a very long sentence. I might be able to understand if you rephrase your question in a simpler way.

Q: Where can I find court judgments on the ATO website?

A: I need more information. Would you please repeat your question in a different way?

Q: Where can I find court judgments?

A: Do you mean:

I need non-tax information

Unfortunately, this does not appear to be a tax related question. I have a list of other agencies that can typically address the most commonly asked questions that are not tax related, which might help -

Fair Work Ombudsman

Australian Securities & Investments Commission (ASIC)

Department of Human Services (DHS)

Department of Immigration and Border Protection (including Customs)

Australian Consumer Affairs”

Source: ‘Ask Alex for help’ via ATO website, 19 May 2016

“I was alerted to the position by one of Australia’s top commercial/tax barristers, John Fickling of WA. I am using many of Fickling’s words in describing what is about to happen.

If you purchase a property worth \$2m or more on or after July 1 2016, you will be required to withhold 10 per cent of the purchase price and remit it to the ATO UNLESS the vendor is able to provide a special purpose tax resident’s “clearance certificate” from the ATO. It does not matter if the vendors were born in Australia and have lived all their lives in Australia — unless they have that clearance certificate, they are classed as a foreigner and the buyer must send 10 per cent of the purchase price to the tax office.

In case you think I’m kidding, read the ATO’s exact words: “A vendor who sells the following assets is also a relevant foreign resident, even if they are an Australian resident for other tax purposes.

The definition of property is very wide and includes leaseholds but does not include stock exchange investments. A purchaser who does not receive a “clearance certificate” from the vendor and does not send 10 per cent of the purchase price off to the ATO will still be liable to pay that 10 per cent to the ATO plus, almost certainly, will have to pay severe additional penalties and interest. The economics of buying the property will be severely damaged.

Fickling says all real estate agents selling \$2m plus properties should be considering how this new regime will impact on their business and what will be the contractual consequences under the different scenarios that could play out.

For example, banks and other financiers may be affected where their secured debt exceeds 90 per cent of the value of the selling price. In a situation where the owner is being forced to sell, the banks will be better to take possession and sell themselves rather than being caught in the “tax clearance” delays.”

Source: Gottlieb, Robert ‘ATO bombshell is a fresh blow to Asian buyers and the property market’ *The Australian* 19 May 2016 <<http://www.theaustralian.com.au/business/opinion/robert-gottlieb/ato-bombshell-is-a-fresh-blow-to-asian-buyers-and-the-property-market/news-story/d37de5a08f59cf06c9461e844a9b7377>>

ATTA News June 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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1 Presidential column

What a difference a month makes! Winter has well and truly arrived in Christchurch with cold frosty mornings and rain from time to time. By the time you read this month's Newsletter, teaching for the first semester will have finished and exam marking will most likely have started. The incentive for me to finish my marking promptly is the month's leave with the family to the UK. My children get more excited by the day which is great to see, and escaping some of winter will be an added bonus!

As foreshadowed in last month's Newsletter, nominations for the ATTA-Hill Medal are now open. Please see the details later on in this Newsletter as well as the attached nomination form. Confidential nominations close with me (as President) by 31 July 2016.

While many members will already know, Professor Chris Evans has retired from being the General Editor of *Australian Tax Review* and this role has now been passed to Professors Kerrie Sadiq and Dale Pinto who are now the joint general editors. The *Australian Tax Review* is an "A" ranked journal, and has a national and international reputation and much of its success can be attributed to the enormous leadership that Chris provided during the 13 years he was General Editor. Please send future submissions to either Kerrie (kerrie.sadiq@qut.edu.au) or Dale (Dale.Pinto@cbs.curtin.edu.au). Continuing with this theme of change, Professor Michael Walpole will be the new Head of School of Tax and Business Law at UNSW for a term of three years from 13 July 2016. Michael takes over from Professor John Taylor who served as Head of School for seven years. My congratulations go to both Michael and John.

In New Zealand we eagerly await the release of the independent review of New Zealand's foreign trust regime led by former PWC Chairman and Adjunct Professor at VUW, John Shewan. While the revelations of the Panama papers have almost 'dried up', the political environment in New Zealand is such that significant change in this area is a virtual certainty.

Adrian Sawyer

2 ATTA Hill Medal

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

The ATTA Hill Medal is awarded at the discretion of the ATTA Executive based on nomination. As this Medal is awarded to recognise an outstanding contribution the expectation is that, if a Medal is awarded at ATTA's Annual Conference, then at most one person will be recognised. In exceptional situations where there are two equal nominees in a year two Medals may be awarded.

Nominations on the attached form need to be forwarded to Adrian Sawyer (President) via email: adrian.sawyer@canterbury.ac.nz, by 31 July 2016.

Nominations must address:

Australasian tax teaching:

To support the case put forward for how the nominee has made an outstanding contribution to the craft and scholarship of tax teaching, the nomination should provide support through concrete examples, evidence of recognition of excellence and metrics of impact (where available).

Australasian tax policy:

Australasian tax policy is to be interpreted broadly and encompasses: academic scholarship; engagement and leadership in tax policy debates and development; and public advocacy. The nomination should provide support through concrete examples, evidence of recognition of excellence and metrics of impact (where available).

Process:

Receipt of nominations (with an accompanying brief CV, if available), will be acknowledged and the details of the nomination and identity of the nominee will be kept confidential.

The decision of the Executive is final and no correspondence will be entered into after that decision is made.

The fact that a nominee is not awarded the Medal does not mean that they cannot be nominated in a subsequent year.

Details of previous recipients of the ATTA Hill Medal can be found at: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/atta-medal>

3 Arrivals, departures and honours

Professor **John Taylor** will be stepping down after seven years as Head of School, School of Tax and Business Law, UNSW Australia. One of John's main achievements was navigating the post-merger of two Schools ie Australian School of Taxation and the Business Law School. John was the convenor of the ATTA Conferences held at UNSW in 2010 and 2016.

Professor **Michael Walpole** is the incoming Head of School of Tax and Business Law, UNSW Australia, commencing on 13 July 2016, having served as the Deputy Head of School. Michael is a researcher and teacher in tax law; he is a tax writer and presenter with numerous academic and professional publications in books, and journals such as *Australian Tax Forum* (Editor), *Australian Tax Review* (former co-editor) and *British Tax Review*. He has been a keynote speaker at several OECD fora and an invited presenter at Taxation Institute National events. He is an International Research Fellow at the Oxford University Centre for Business Tax; a Fellow of the Monash University Centre for Tax Law and Policy and was recently appointed to the ATO's GST Stewardship Committee. Michael served as President of ATTA from 2011-2012.

“Changes to the managing editorial team for the *Australian Tax Review*

Posted: 07 Jun 2016 11:47 PM PDT

Thomson Reuters would like to announce some changes to the managing editorial team for the *Australian Tax Review*.

Professor **Chris Evans** has recently stepped down as General Editor, and has joined the journal’s Editorial Board. Thomson Reuters would like to thank Chris for his contribution to the journal in his role as General Editor, which he has held since 2003. His dedication and commitment has ensured the journal continues to be the foremost refereed tax journal in Australia.

We warmly welcome Professor **Kerrie Sadiq** and Professor **Dale Pinto** as co-General Editors. Kerrie and Chris joined the *Australian Tax Review* as Associate Editors in February 2015, and have been assisting Chris in the management of the journal during this time.

We wish Kerrie and Dale all the best as they continue the hard work Chris has done to ensure that the journal continues to provide high quality and in-depth analysis and critique of Australian domestic and international tax law.”

Congratulations to the Honourable **Ian Vitaly Gzell QC** who was awarded a Member (AM) in the General Division during the Queen’s Birthday Honours for significant service to the judiciary, to estate and trust law, to the advancement of professional development, and to the performing arts. The former Justice Gzell sat on the Equity Division of the Supreme Court of New South Wales from 2002 until his retirement in 2013. Apart from his other duties, he was the Revenue List Judge. At the Bar, Mr Gzell specialised in revenue law with particular emphasis on international taxation. He was President of The Tax Institute from 1985-1986.

4 New Zealand developments

Budget 2016 was announced on 26th May in New Zealand. No significant changes to the tax system were announced. However, various initiatives were confirmed – most of which had been signalled prior to the budget announcement. These include:

- Reform of the provisional tax system, with the introduction of a pay-as-you-go option for paying tax for some small businesses.
- Eliminating or reducing use-of-money interest for most taxpayers.
- Allowing choice of withholding tax rate for contractors.
- Eliminating the one per cent per month late-payment penalty from 1st April 2017.
- \$857 million to replace Inland Revenue’s tax administration system.

The *Taxation (Residential Land Withholding Tax, GST on Online Services, and Student Loans) Act 2016* received Royal assent in May. The main tax impact from this is that from 1st October 2016, non-resident businesses will charge and return GST on remote services supplied to New Zealand resident customers. This will include services such as online gambling, and video and music streaming. Inland Revenue have released a special report (available at: <http://taxpolicy.ird.govt.nz/publications/2016-sr-gst-cross-border-supplies/overview>) that provides further detail.

Lisa Marriott

5 United Kingdom developments

“On 26 May 2016, the United Kingdom (UK) Government published two consultation papers: one in relation to the Substantial Shareholdings Exemption (SSE), and the other in relation to the Double Taxation Treaty Passport (DTTP) scheme. Both consultation papers are seeking comments aimed at making investment activities in the UK more internationally competitive.

Broadly, the SSE provides an exemption from UK corporation tax for capital gains and losses realised on the disposal of certain shareholdings. The aim of the consultation on the SSE is to consider whether there could be changes to make the SSE simpler, more coherent and more internationally competitive.

The paper sets out a number of options for possible reform of the SSE, ranging from technical changes to the existing legislation, to a more comprehensive exemption along the lines of the participation exemption regimes which exist in a number of EU countries. Part 5 of the consultation paper seeks comments on how the SSE can be reformed targeted towards the pension funds and sovereign funds.

In relation to the DTTP, the scheme was introduced in 2010 and aims to reduce the administrative burden for foreign companies lending to UK companies by making it easier for them to access the UK's network of tax treaties. As the current DTTP exemption only applies to corporate to corporate loans, this has meant that all other entities were unable to participate in the DTTP scheme.

Her Majesty's Revenue and Customs (HMRC) is currently seeking comments on extending the scope of the DTTP scheme to investors entitled to sovereign immunity from UK tax (ie sovereign investors), pension funds and other entities. The consultation will enable HMRC to review the scheme to ensure that it still meets the needs of UK borrowers and foreign investors.

The SSE consultation is open for comments until 18 August 2016, while the DTTP consultation is open for comments until 12 August 2016. It is expected that the UK Government will then consider the merits of reform ahead of the Autumn Statement and possible legislation in Finance Bill 2017."

Minh Dao

Source: KPMG *Daily Tax News* 14 June 2016

6 Australian Visiting Fellow Awards

The Tax and Transfer Policy Institute invites applications for the Australian Visiting Fellow Awards for the remainder of 2016. Each individual Australian Visiting Fellow may spend about one week visiting TTPI, Crawford School of Public Policy ANU, from another institution in Australia. The successful applicant will be known as a "funded TTPI Visiting Fellow (Australia)" for the relevant year. To be eligible, the Applicant would usually hold an 0.2 FTE position at an Australian University, whether as a continuing, contract or fixed-term position. The Award depends on funding availability but will be for a **maximum of \$4,000** and will be awarded by payment or reimbursement of expenses of the Visitor which may include:

- Economy return airfare from a location in Australia;
- Reasonable transfers and per diem for one to two weeks;
- Accommodation at University House or other similar accommodation at The ANU.

The Visiting Fellow (Australian) will be provided with a desk, computer and library access with TTPI at The ANU during the visit. While total funding is limited, the Visiting Fellow is welcome to apply to visit TTPI for a longer period, self-funded for the remaining period.

Expectations of a TTPI Visiting Fellow

The visit is expected to take place **before the end of 2016**. During the visit, the Visiting Fellow will:

- carry out research on a specific research paper concerning a tax or transfer policy topic, independently or with a member of TTPI;
- present a TTPI seminar on the research paper or another topic as agreed;
- engage with other projects, collegial activities and events at TTPI as relevant.

It is expected that the Visiting Fellow will submit their research paper for online open access publication in the TTPI Working Paper series.

How to apply

To apply, please submit your application to tax.policy@anu.edu.au Application Form, setting out the specific research project and preferred timing for the visit, available [here](#). Full current CV including publications and two academic referees.

Further information

Potential International Visitors are encouraged to contact the Director of TTPI, Professor Miranda Stewart, to discuss their application and proposed lecture and research project: miranda.stewart@anu.edu.au; +61 2 6125 5713.

Please direct all general enquiries to Diane Paul, tax.policy@anu.edu.au or +61 2 6125 9318.

7 Graham Hill IFA Research Prize

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Rio de Janeiro 27 August 2017 - 1 September 2017

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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:

Shafi Khan, Monash 2015 [Basel]
Celeste Black, Sydney 2013 [Copenhagen]
Antony Ting, Sydney 2011 [Paris]
Fiona Martin, UNSW 2009 [Vancouver]
Kathryn James, Monash 2007 [Kyoto]

8 Law Council of Australia prize for tax research

The Law Council of Australia prize for tax research (the Forsyth/Pose Scholarship) is open again, aimed at a substantial research paper by persons at a junior stage of their career in Australia, whether it be as a practising lawyer, academic or in the public service or corporate sector. Papers must be submitted by **31 July 2016**. See the Law Council of Australia website <http://www.lawcouncil.asn.au/BLS/images/Business_Law_Scholarships2016.pdf>

9 Call for papers

Curtin Law and Taxation Review (CLTR) Call for Contributions 2016 Edition – Volume III

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 2016 issue of the CLTR. The CLTR is a general law journal which also publishes articles that deal with taxation law and practice. The 2016 editorial team plans to publish between 8 and 10 articles and book reviews in the 2016 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 2016 Author Guidelines document which is downloadable from <http://business.curtin.edu.au/schools-and-departments/law/our-research/curtin-law-taxationreview/>. 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 Victoria Barker, Editorial Consultant of the CLTR at victoria.barker@curtin.edu.au by Thursday 30th June 2016.

Austaxpolicy.com Blog hosted and edited by the Tax and Transfer Policy Institute.

Budget Forum 2016: <http://www.austaxpolicy.com/category/budget-forum-2016/>
We invite you to read our excellent **Budget 2016 Forum**, which includes 10 articles on different aspects of the Budget. Please do follow us on Twitter @Austaxpolicy .

We are keen to build your contributions to the Blog and our wider audience so please consider publishing short articles with us, based on your substantive research, recently published or in progress, and also circulate to others who may be interested. Our goal is to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution!

Tax and Transfer P **Working Paper series**: Hosted by the Tax and Transfer Policy Institute, The ANU. We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax_policy@anu.edu.au for review.
<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications>

10 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII, Federal Court websites and BarNet Jade alerts.

Federal Court of Australia

MCG Group Pty Ltd v Ftrus Pty Ltd (Formerly Fortrus Pty Ltd) [2016] FCA 697

Contracts - consideration of whether a contract was entered into between two individuals and entities under their control in relation to reimbursement payments to be made by the respondents to the applicant in respect of payments made by the applicant to the Commissioner of Taxation in respect of a tax liability of an entity...

10 Jun 2016, Contract - Greenwood J

Commissioner of Taxation v Jayasinghe [2016] FCAFC 79 (9 June 2016) (Allsop CJ, Pagone and Davies JJ)

Taxation – Appeal from Administrative Appeals Tribunal – Income Tax – Whether appellant holder of an office in an international organisation within meaning of International Organisations (Privileges and Immunities) Act 1963 (Cth)

Tax Practitioners Board v Lamede Group Proprietary Limited (No 2) [2016] FCA 656

2 Jun 2016, Income Tax - Dowsett J

Deputy Commissioner of Taxation v Greenfield Electrical Services Pty Ltd [2016] FCA 653

Taxation - amended assessments - proposed imposition of administrative penalties - freezing orders
Practice and procedure - freezing orders - danger of dissipation of assets

2 Jun 2016, Taxation ; Practice and Procedure - Flick J

Deputy Commissioner of Taxation v BE100 Property Investments Pty Ltd [2016] FCA 597

Corporations – consideration of an application in relation to the question of whether a deed of company arrangement terminated according to its terms having regard to s 445C(c) of the Corporations Act 2001 (Cth) and s 445FA of that Act – consideration of whether the administrator ought to pay the costs of and incidental to the proceedings on the...

26 May 2016, Corporations Law - Greenwood J

Commissioner of Taxation v AP Energy Investments Pty Ltd [2016] FCA 577

McKerracher J, 25 May 2016

Administrative Law – preliminary issue – scope of s 44 of the Administrative Appeals Tribunal Act 1975 (Cth) – whether grounds of appeal stated question or questions of law – whether appeal competent

Taxation – components of the asset ‘mining information’ for the purposes of Div 855 of the Income Tax Assessment Act 1997 (Cth)

Taxation – market valuation of ‘mining information’ undertaken for the purposes of s 855-30(2) of the Income Tax Assessment Act 1997 (Cth) – test in *Spencer v Commonwealth* [1907] HCA 82; (1907) 5 CLR 418 – whether the sunk cost methodology is the appropriate basis for ascertaining the market value of ‘mining information’

Taxation – Administrative Law – whether the Administrative Appeals Tribunal failed to exercise its decision-making power by failing to adequately set out the basis of its reasoning and the findings of fact, evidence or law on which its decision is reached

Nugawela v Deputy Commissioner of Taxation [2016] FCA 578

Bankruptcy - application to set aside bankruptcy notice - whether original application to set aside bankruptcy notice was made within the period of compliance - whether there is an inconsistency between the Bankruptcy Act 1966 (Cth), Bankruptcy Rules 2005 (Cth) and Federal Court Rules 2011 (Cth) as to when an application to set aside a bankruptcy...

25 May 2016, Bankruptcy - McKerracher J

Commissioner of Taxation v Seven Network Limited [2016] FCAFC 70

Judges: Kenny, Perram and Davies JJ

23 May 2016

Catchwords: Taxation – whether penalty notices issued to taxpayer liable to be set aside – whether payment a royalty within the meaning of Art 12(3) of Agreement between Australia and Switzerland for the Avoidance of Double Taxation with respect to Taxes on Income [1981] ATS 5 – payment for digital signal for use in connection with exclusive broadcasting in Australia of Olympic Games – not consideration for use of, or right to use, copyright – future copyright – not for “other like property or right” – not for use of right within class of IP rights – whether payment for functionally equivalent rights irrelevant – no forbearance in respect of use of any relevant IP property or right – only respondent could acquire copyright in relevant broadcasts in Australia – payment not a royalty for purposes of Art 12(3) – appeal dismissed

Intellectual property – whether copyright in a cinematograph film within meaning of Copyright Act 1968 (Cth) – live digital signal transmitting data that at any moment only tiny fraction of relevant images and sounds — whether embodiment in copper cable, electrons and ITVR Signal – no embodiment of an aggregate of visual images in an article or thing – no copyright in cinematograph film

Delis v Tax Practitioners' Board [2016] FCA 570

Administrative law - appeal from decision of Administrative Appeals Tribunal - application for renewal of registration as tax agent - whether first applicant was a fit and proper person - relevant considerations - where failure to comply with taxation laws - where Commissioner of Taxation had remitted penalties and interest -...

24 May 2016, Administrative Law - Davies J

Oswal v Commissioner of Taxation (No 4) [2016] FCA 666

Practice and procedure - interlocutory application - application to set aside notice to produce - documents filed in other proceedings - whether production contrary to implied undertaking - achievement of justice guiding principle.

24 May 2016, Practice and Procedure - Pagone J

Supreme Court of Queensland

Scott v Commissioner of State Revenue [2016] QSC 132

Bond J, 13 June 2016

Taxes and Duties – Payroll Tax – Liability to Taxation – Grouping of Employers – where second and third applicants were custodial trustees for the first applicants who in turn held property on trust for the beneficiaries of a self-managed superannuation fund – whether applicants were “carrying on a trust” and therefore to be regarded as carrying on a “business” as defined by s 66(d) of the Payroll Tax Act - where the applicants apply for judicial review of Commissioner’s decision to refuse to exclude them from a group for the purposes of the Payroll Tax Act – whether the applicants are entitled to relief
Administrative Law – Judicial Review – Grounds of Review – whether Commissioner failed to take into account a relevant consideration by determining absence of employees irrelevant – whether Commissioner failed to take into account the first applicants role as trustees of superannuation fund – whether Commissioner erred by taking into account certain agreements, investments and loans between the first applicants and group entities

Supreme Court of Victoria

Michaelides v Commissioner of State Revenue [2016] VSC 256

Ginnane J, 19 May 2016

Taxation – Duties – Transfer of property – Whether transfer made solely because of the retirement of a trustee or the appointment of a new trustee or other change in trustee – Whether change in trust property or estate in land – Effect of transfer creating tenancy in common – Whether transferees took as trustees – Findings of fact by Victorian Civil and Administrative Tribunal – Whether questions of law – Leave to appeal refused – *Duties Act 2000* s 33(3).

Numo Pty Ltd v Commissioner of State Revenue [2016] VSC 274

Croft J, 3 June 2016

Taxation – Grouping of related corporations – Nature of power of Commissioner with respect to the treatment of related corporations as a single corporation – Extent to which such powers might be characterised as retrospective – *Giris Pty Ltd v Federal Commissioner of Taxation* [1969] HCA 5; (1969) 119 CLR 365 – *Kalomel Nominees Pty Ltd v Commissioner of State Taxation* [2012] SASC 10 – *Tadcaster Sorrento v Commissioner of State Revenue* [2015] VCAT 611 – Land Tax Act 2005, ss 7, 8, 36(1), 47-49 and 50.

Colin Fong

11 ATTA people in the media

Bain, Kathrin

Power, Julie ‘Sleeping issues keeping us awake’ *Sydney Morning Herald* 11-12 June 2016 pp 18-19

Kobetsky, Michael

ABC News ‘Fact check: Are the Government's super changes 'not at all' retrospective?’ 26 May 2016
<<http://www.abc.net.au/news/2016-05-26/fact-check-are-the-governments-super-changes-retrospective/7422540>>

Kraal, Diane

Aston Heath ‘Federal election 2016: Australia missing out on wealth boost from LNG boom, academic claims’, *Sydney Morning Herald* 20 June 2016 p 3. Also in *WA Today*, *The Age*, *Brisbane Times*.
<<http://www.smh.com.au/federal-politics/federal-election-2016/federal-election-2016-australia-missing-out-on-wealth-boost-from-lng-boom-academic-claims-20160618-gpm881.html>>

12 Tax and related meetings

Local

Crawford School of Public Policy, Tax and Transfer Policy Institute, Australian National University
Dr Haishan Yuan on **The Incidence of Sales Tax on Food**, 23 June 2016 @ 12:30 pm - 1:30 pm,
Seminar Room 8, Level 2, JG Crawford Building 132, Lennox Crossing, ANU
<<https://taxpolicy.crawford.anu.edu.au/news-events/events/7759/incidence-sales-tax-food>>

On Austaxpolicy.com we host a debate about the modelling and size of these effects and fiscal costs by Chris Murphy, currently a visiting fellow at Crawford School, and Janine Dixon at the Centre of Policy Studies, Victoria University including links to underlying papers. Miranda Stewart will be talking about the future of business tax with Lisa Gropp of the Business Council of Australia, and about sustainability of the budget generally with John Daly of the Grattan Institute, at the **Crawford Leadership Forum** on 21-22 June 2016.

Crawford School of Public Policy, Tax and Transfer Policy Institute, Australian National University
Professor Judith Freedman, Oxford University, and various panel speakers on **The growing role of anti-avoidance rules for global corporate tax**, 20 July 2016, 4.30-6.30pm, Weston Theatre, Level 1, JG Crawford Building 132, Lennox Crossing, ANU <<https://taxpolicy.crawford.anu.edu.au/news-events/events/7825/growing-role-anti-avoidance-rules-global-corporate-tax>>

The **7th Queensland Tax Researchers’ Symposium (QTRS) AND the 4th Meeting of the Australasian Tax History Chapter (THC)**. The James Cook University College of Business, Law and Governance will host the 4th meeting of the Australasian Tax History Chapter and the 7th Queensland Tax Researchers Symposium on Monday, 26 September 2016.

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. The events will be held from 8.30 am to 5 pm at the DoubleTree by Hilton Hotel on the Cairns Esplanade. Registration will include access to all papers and presentations, refreshments on arrival, morning tea and lunch. It is hoped that details of a prestigious keynote speaker will be available for release shortly.

The conference is to be held in spring in Cairns so participants should expect an average daytime maximum temperature of 28C with a night time low of 19C. 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 **29 July 2016**. Advice as to the most economical travel options between Cairns city / airport and accommodation options can be provided on registration if requested.

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 4232 1093

Or visit: <https://www.griffith.edu.au/business-government/griffith-business-school/departments/departments-accounting-finance-economics/news-and-events/7th-queensland-tax-teachers-symposium>

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. Further details will be provided as we get closer to the time but if you have any queries in the meantime, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

The **Tax Institute's** website 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 or register online at 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 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

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 2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands or in Malaysia or elsewhere. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web

site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org

For courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2016

Current Issues in International Tax Planning 29 June-1 July 2016 (NL)

Global VAT 6-8 July 2016, Amsterdam

International Corporate Tax Planning Aspects 27-29 July 2016, Kuala Lumpur

Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore

Principles of Transfer Pricing 5-9 September 2016, Kuala Lumpur

European Value Added Tax – Selected Issues 16-18 November 2016, Amsterdam

Advanced VAT Optimisation 12-13 December 2016, Amsterdam

For entire course portfolio, see <http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>

See also <http://www.ibfd.org/Training/Find-course>

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

2016 Madrid, Spain (25 August - 30 August 2016)

<https://www.ifa.nl/activities/annual_congresses/Pages/2016_Madrid_Congress_19.aspx?source=%2fPages%2fdefault.aspx>

Subject 1:

Dispute resolution procedures in international tax matters

Subject 2:

The notion of tax and the elimination of international double taxation or double non-taxation

Tentative Seminar Programme

IFA/OECD

IFA/EU

Recent developments in international taxation

Latin-American tax seminar

Tax judges seminar

Taxation of activities performed in breach of legal regulations (Illegal activities)

Taxation of venture capital: Funds, managers and investment structure

International taxation of sportsmen, sport organizations and sports events

How has BEPS affected to MNEs relocation?

VAT and direct taxation of digital economy: Old problems, new solutions?

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

International Atlantic Economic Society (IAES) conference www.iaes.org for more information.

Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

The Society of Legal Scholars Annual Conference, University of Oxford, Tuesday 6th September – Friday 9th September. This year's theme is 'Legislation and the Role of the Judiciary'

<<http://www.slsconference.uk/call-for-papers>>. The Tax Law section will meet in the second half of the conference on Thursday 8th and Friday 9th September and Professor Judith Freedman (Oxford) has agreed to give a presentation.

VAT in Developing Countries: Policy, Law and Practice – Conference, Pretoria, South Africa.

19-20 Oct 2016. In the past three decades, VAT has emerged as a primary revenue source across the developing world. The growth of cross-border investment and trade as well as emerging technologies and financial systems have placed unprecedented pressure on VAT systems. This symposium, jointly sponsored by Monash University, UNSW and the University of Pretoria, brings together scholars from across the globe, with leading experts from Africa, Canada, Australia, Brazil, the EU and Asia presenting research on the key VAT issues confronting developing countries.

For details and further information, contact Prof Rick Kreyer, <Rick.Kreyer@monash.edu> Director, Taxation Law and Policy Research Group, Monash Business School.

Other useful tax and law related conference websites include the International Bar Association:
http://www.ibanet.org/Conferences/conferences_home.aspx
 IBFD Course calendar
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
 International Events and Law Conferences
<http://internationaleventsandlawconferences.yolasite.com>
 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
 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
 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

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Call for review: the Petroleum Resource Rent Tax's gas transfer pricing, 26 May 2016 - **Diane Kraal**
 Why women are still doing it all, 28 May 2016 - Guyonne Kalb
 Dismantling the jobs and growth mantra: what the research really says about tax cuts, 31 May 2016 - Maria Racionero
 Reducing Greenhouse Gas Emissions and the Budget, 3 June 2016 - John Freebairn
 Malice or Misunderstanding? Government's Carbon Price Under-Compensation, 8 June 2016 - David Plunkett

Berg, Chris 'The case for a company tax cut is rock solid - and Labor knows it' ABC TV *The Drum* 7 June 2016 <<http://www.abc.net.au/news/2016-06-07/berg-the-case-for-a-corporate-tax-cut-is-rock-solid/7481108>>

Budd, Christopher 'Will ADR improve the Australian Taxation Office's dispute resolution processes?' (2016) 27 *Australian Dispute Resolution Journal* 76-83

Coates, Brendan & Daley, John 'Tax-free super is intergenerational theft' *The Conversation* 3 June 2016 <<https://theconversation.com/tax-free-super-is-intergenerational-theft-60369>>

Ford, Mazoe and Blumer, Clare 'Vote Compass: Australians want companies to pay more tax — except small businesses', ABC News 15 June 2016 <<http://www.abc.net.au/news/2016-06-15/vote-compass-company-tax-election-2016/7504926>>

The Guardian Australia website 'Labor's Sam Dastyari and kids star in 'cutest guide to tax avoidance' — video', 12 May 2016 <<http://www.theguardian.com/australia-news/video/2016/may/12/labors-sam-dastyari-and-kids-star-in-cutest-guide-to-tax-avoidance-video>>

The Guardian Australia website ‘Bill Shorten and Malcolm Turnbull swap barbs over multinational tax in election debate – video’, 13 May 2016 <<http://www.theguardian.com/australia-news/video/2016/may/13/bill-shorten-malcolm-turnbull-swap-bars-multinational-tax-election-debate-video>>

Guest, Ross ‘Australia needs a better independent fiscal agency’ *The Conversation* 23 May 2016 <<https://theconversation.com/australia-needs-a-better-independent-fiscal-agency-59594>>

Gurran, Nicole & Phibbs, Peter ‘How the Property Council is shaping the debate around negative gearing, taxes’ *The Conversation* 17 June 2016 <<https://theconversation.com/how-the-property-council-is-shaping-the-debate-around-negative-gearing-taxes-61006>>

Ingles, David and **Stewart, Miranda** ‘The ghost of the ‘greedy geezers’ hovers over our super debate’ *The Conversation* 9 June 2016 <<https://theconversation.com/the-ghost-of-the-greedy-geezers-hovers-over-our-super-debate-60706>>

Kerr, Jack ‘Can we expect a crackdown on gambling tax havens? Don't bet on it’ ABC TV *The Drum* 8 June 2016 <<http://www.abc.net.au/news/2016-06-08/kerr-where-s-the-action-on-our-sports-betting-tax-havens/7489074>>

Lawrence, Stephen & **Boccabella, Dale** ‘Backpacker tax: if it were never broke, why try to fix it?’ *The Conversation* 20 May 2016 <<https://theconversation.com/backpacker-tax-if-it-were-never-broke-why-try-to-fix-it-59582>>

Leigh, Andrew ‘Laffernomics vs closing loopholes: taxation reform in Australia today’, Tax Institute Breakfast, Sydney, 3 June 2016 <http://www.andrewleigh.com/laffernomics_vs_closing_loopholes>

Lloyd, Peter ‘Excise tax harmonisation in Australia at Federation’, University of Melbourne Department of Economics Working Papers Research Paper Number 1185, August 2014. Also to be published in the *Australian Economic History Review*. <http://fbe.unimelb.edu.au/__data/assets/pdf_file/0018/1216611/PETER_L_Excise_Tax_Harmonisation.pdf>

Long, Stephen ‘The strange modelling used to sell company tax cuts’, ABC TV *The Drum* 3 June 2016 <<http://www.abc.net.au/news/2016-06-03/long-the-strange-modelling-used-to-sell-company-tax-cuts/7473480>>

Manser, Emma ‘Laundromats and wrecking balls: Panama Papers in cartoons’ *The New Daily* 7 April 2016 <<http://thenewdaily.com.au/news/2016/04/07/best-panama-paper-cartoons>>

Marston, Craig ‘Trends in tax transparency: The story so far...’, Tax Institute *9th Annual NSW Tax Forum*, Sydney, 2-3 June 2016 <<https://home.kpmg.com/content/dam/kpmg/pdf/2016/06/tax-institute-australia-tax-transparency-marston-june-2016.pdf>>

Murphy, Chris ‘The effects on consumer welfare of a corporate tax cut’, 21 May 2016 <<http://www.independenteconomics.com.au/information/Reports/working%20paper%20-%20chris%20murphy%20-%20company%20tax%20-%20unlinked.pdf>>

Oxfam Australia *The Hidden billions: how tax havens impact lives at home and abroad*, Carlton, Vic, Oxfam Research Reports, June 2016 <<https://www.oxfam.org.au/wp-content/uploads/2016/06/OXF003-Tax-Havens-Report-FA2-WEB.pdf>>

(2016) 22 (1) *New Zealand Journal of Taxation Law and Policy*

Adrian Sawyer and **Lin Mei Tan**, “Editorial”

David White, “Book Review — International and Cross-Border Taxation in New Zealand”

Andrew Maples, “Comment: “Home, Sweet Home”: The Income Tax Act 2007 and Renovation Reality Shows”

Jia Meng, “The Thin Capitalisation Problem: An Analysis of New Zealand’s 2014 Reforms”

Gretta Schumacher, "Taxing or Relaxing?: The Deductibility of Expenditure on Holiday Homes, Boats and Aircraft"

Alison Pavlovich, "The Tax Disputes Process and Taxpayer Rights: Are the Inconsistencies Proportional?"

(2016) 22 (2) *New Zealand Journal of Taxation Law and Policy*

Adrian Sawyer and **Lin Mei Tan**, "Editorial"

Rob Vosslamber, "Comment: What Looks Like a PST and Smells Like a PST...?"

Paul Kenny, "Defining a Small Business in Australian and New Zealand Taxation: Less is More"

Sue Yong and **Adrian Sawyer**, "New Zealand Bodies Corporate and the Goods and Services Tax (GST): A Taxation Policy Perspective"

Ian Reid and **Lin Mei Tan**, "The Bright-Line Test on Residential Property Sales: Another Pseudo Capital Gains Taxing Regime"

Lydia Tsen, Jagdeep Singh-Ladhar, and Howard Davey, "The Winebox Inquiry Twenty Years On"

Passant, John 'Historical note: the history of taxation is written in letters of blood and fire' (2016) 10 (2) *Australasian Accounting, Business and Finance Journal* 93-101.

Available at: <http://ro.uow.edu.au/aabfj/vol10/iss2/6>

Pearce, Prafula & Johnston, Vanessa 'A new fast lane or just a roadblock? Mitigating road transport GHG emissions under Australia's Emissions Reduction Fund' (2016) 33 *Environmental and Planning Law Journal* 181-202

Potter, Michael *The case against tax increases in Australia: the growing burden*, Sydney, Centre for Independent Studies, Research Report 15, 7 June 2016

<<https://www.cis.org.au/app/uploads/2016/06/tr15.pdf>>

Tanton, Robert & Li, Jinjing 'Super not so super after all for women over 50' *The Conversation* 26 May 2016 <<https://theconversation.com/super-not-so-super-after-all-for-women-over-50-60041>>

(2016) 95 *Taxation Today* – (June)

- Taking stock of international tax changes in 2016 – **Craig Elliffe**
- The GST treatment of bodies corporate: uncertainty, change and leaky buildings [Part 1] – Zena Razoki

(2016) 96 *Taxation Today* – (July)

- Zero-rated land sales: how to deal with dwellings – Grant Pearson
- The GST treatment of bodies corporate: uncertainty, change and leaky buildings [Part 2] – Zena Razoki

The vote: 2016 Federal Election Series - Tax and the economy. The vote: Federal Election Series, Crawford School of Public Policy. Some of the University's most respected economic experts discuss the key tax and economic issues during the 2016 election campaign. Spoiler alert: there's slightly more to the Australian budget predicament than 'jobs and growth'.

Panellists:

- Professor **Miranda Stewart**, Director, Tax and Transfer Policy Institute
- Associate Professor Maria Racionero, Research School of Economics, ANU
- Dr John Hewson, Professor, Tax and Transfer Policy Institute at Crawford School of Public Policy, ANU, Leader of the Liberal Party 1990 - 1994

Moderated by Steven Long, ABC

Listen to the podcast via <<https://taxpolicy.crawford.anu.edu.au/departments-news/7819/vote-2016-federal-election-series-tax-and-economy>>

Overseas

Asia-Pacific Tax Bulletin Issue No 2 - 2016

Australia - Important International Tax Developments – Foreign Capital Gains Withholding Tax, and Anti-Google, Netflix and Amazon Taxes - Michael Butler, Alicia Jennison and Ria Neilson
Cambodia/Laos/Myanmar/Thailand/Vietnam - The New Asian Tigers: Tax Update on the Mekong Region - Jack Sheehan, Clint O'Connell, Bernard Cobarrubias and Emvalee Chiarapurk

Indian case law monitor

Equalization Levy Proposal in Indian Finance Bill 2016: Is It Legitimate Tax Policy or an Attempt of Treaty Dodging? Amar Mehta

Importance of Human Involvement for Income Characterization as Fees for Technical Services - Amar Mehta

Minimum Alternate Tax and the Indian Tax Treaties - Amar Mehta

British Tax Review Number 2 2016

Current Notes

Budget reflections - Gary Richards

Scotland Act 2016 and the fiscal framework—tax powers trickle north - Sandra Eden

A pan-European GAAR? Some (un)expected consequences of the proposed EU Tax Avoidance Directive combined with the Dzodzi line of cases - Andrés Báez Moreno

Case Notes

Krishna Moorthy v HMRC - Michael L Firth

Commissioner of Inland Revenue v MW Diamond: residence and permanent place of abode in New Zealand - Huigenia Ostik

Articles

A Principled Framework for Assessing General Anti-Avoidance Regimes - David Fernandes and **Kerrie Sadiq**

Grasping the Third Rail: Reforming Local Taxation in Scotland - Stuart MacLennan

Third State Migration and Corporate Exit Tax: Fundamental Lack of Member States' Legislation? - Thomas Kollruss

Bulletin for International Taxation Number No 5 - 2016

Tax treaty monitor

International - The Principle of Territoriality and Corporate Income Taxation – Part 2 - Adam Becker
Denmark/International/OECD - Permanent Establishments and the Offshore Oil and Gas Industry – Part 2 - Maja Stubbe Gelineck

International/OECD - Administrative Requirements for Claiming Treaty Entitlement: Problems and Solutions - Yohanes Janitra Jaya

Articles

Germany - Recent Developments Regarding Holding Companies in Germany - Stephan Kudert and Christian Kahlenberg

China (People's Rep.) - Advance Pricing Agreements in China - Na Li

International/OECD - Mind the Gap: The Role of Politics and the Impact of Cultural Differences on the OECD BEPS Project - Arkadiusz Myszkowski

International -

Report of the Proceedings of the Sixth Assembly of the International Association of Tax Judges Held on 4 and 5 September 2015 - Zulema Rickenbacher-Omlin

Brazil/OECD - Transfer Pricing in Brazil and Actions 8, 9, 10 and 13 of the OECD Base Erosion and Profit Shifting Initiative - Marcos Aurélio Pereira Valadão

Bulletin for International Taxation Number 6 - 2016

International - Foreign Direct Investment in Developing Countries: Some Tax Considerations and Other Related Legal Matters - Khadija Baggerman-Noudari and René Offermanns

Italy - New Rules on the Attribution of Profits to Permanent Establishments - Giorgio Beretta

Africa/International/OECD - OECD's Action Plan on Tax Base Erosion and Profit Shifting: Part 2 – A Critique of Some Priority OECD Actions from an African Perspective – Addressing Excessive Interest Deductions, Treaty Abuse and the Avoidance of the Status of a Permanent Establishment - Annet Wanyana Oguttu

China (People's Rep.)/Singapore - Renovating the Tax Base: The Development of Selected International Aspects of the Income Tax Regimes in Mainland China and Singapore with Reference to Hong Kong - **Nolan Sharkey**

Germany - Legal Uncertainty in the Application of the German CFC Rules - Stefan Weber and Martin Weiss

(2015) 63 (4) *Canadian Tax Journal*

Tax-Free Savings Accounts: Expanding, Restricting, or Refining? — Jonathan Rhys Kesselman

The US Tax Classification of Canadian Mutual Fund Trusts — Max Reed and Stephen Albers Chalhoub
Policy Forum: Editors' Introduction—Targeted Tax Credits — Tim Edgar and Kevin Milligan
Policy Forum: The Public Transit Tax Credit—Ridership and Distributional Impact — Vincent Chandler
Policy Forum: Kids Are Not Boats — Ken Boessenkool
Finances of the Nation: The Corporate Income Tax in Canada—Past, Present, and Future
Current Cases: (SCC) Guindon v Canada; (TCC) Kruger Incorporated v. The Queen;(BCSC) Invest Investments Ltd. v. Canada (National Revenue)
International Tax Planning: Integration Across Borders
Personal Tax Planning: Identifying the De Facto Director
Selected US Tax Developments: IRS Limits Deferral Opportunities Through Controlled Partnerships

(2016) 64 (1) *Canadian Tax Journal*

Piercing the Veil: Private Corporations and the Income of the Affluent — Michael Wolfson, Mike Veall, Neil Brooks, and Brian Murphy
Coercion, Persuasion, and Tax Compliance: The Case of Large Corporate Taxpayers — Zakir Akhand and Michael Hubbard
Policy Forum: The Case Against Boutique Tax Credits and Similar Tax Expenditures — Neil Brooks
Douglas J Sherbaniuk Distinguished Writing Award
Canadian Tax Foundation Regional Student-Paper Awards
Best Newsletter Article by a Young Practitioner Award
Finances of the Nation: Survey of Provincial and Territorial Budgets, 2015-16
Current Cases: (FCA) Canada v. Superior Plus Corp; (TCC) Barejo Holdings ULC v The Queen; (TCC) Birchcliff Energy Ltd v The Queen
International Tax Planning: Subsection 247(3): What Are “Reasonable Efforts”?
Personal Tax Planning: Review of the Stock Option Sourcing Rules for Immigrating and Emigrating Employee
Corporate Tax Planning: Statutory Ratification

European Taxation Number 5 - 2016

European Union - EU Code of Conduct – From Reviewing Individual Tax Regimes to Developing Horizontal Policy: Cracking the Code in the BEPS Era - Vinod Kalloe
Luxembourg - EU Commission Releases Draft Directive on BEPS: A Critical Analysis from a Luxembourg Perspective - Oliver R Hoor, Keith O'Donnell and Samantha Schmitz-Merle
Germany - Recent Amendments to the German Tax Rules on Rollover Relief - Martin Weiss
Sweden - Implementation of the New Anti-Avoidance Provisions of the Parent-Subsidiary Directive (2011/96) into Swedish Law - David Kleist
EU update
Commission - Oana Popa; Council - Oana Popa; Court of Justice - Oana Popa
CFE news
CFE ECJ Task Force
What's going on in ...
European Union - The New Era of EU Customs Legislation - Aleksandra Bal
Italy - Changes in the Internationalization Decree Regarding PEs of Non-Resident Entities and Possible Implications on Source Taxation of “Notional Income” - Mario De Blasi and Luca Bosco
Poland - New Anti-Avoidance Provisions in Poland – A Change of Scenery - Hanna Filipczyk

Garbarino, Carlo *Tax treaty interpretation: a practical analysis of the OECD Model Tax Convention*, Cheltenham, Glos, UK, Edward Elgar Publishing Ltd, 2016

Genschel, Philipp and Rixen, Thomas ‘Settling and unsettling the transnational legal order of international taxation’, in: Halliday, Terence C & Shaffer, Gregory (ed) *Transnational legal orders*, Cambridge, UK, Cambridge University Press, 2015 pp 154-184

Kim, Junghun & Blöchliger, Hansjörg (ed) *Institutions of intergovernmental fiscal relations: challenges ahead*, OECD, 2015 < <http://www.oecd-ilibrary.org/docserver/download/4215191e.pdf?expires=1464250122&id=id&accname=ocid177499&checksum=904EEA6C0AE1B7EAB7BBF8113172E595>>
Chapter 1. The role of intergovernmental fiscal institutions: The case of tax sharing - Junghun Kim

Chapter 2. Intergovernmental fiscal relations and fiscal coordination during the crisis - Victor Lledó and Joana Pereira

Chapter 3. Fiscal constitutions: The fundamental drivers of intergovernmental fiscal policy - Hansjörg Blöchliger and Jaroslaw Kantorowicz

Chapter 4. Fiscal adjustment, decentralisation and sub-national autonomy - Dirk Foremny, Agnese Sacchi and Simone Salotti

Chapter 5. Soft budget constraints: The case of municipal bonds in Italy - Massimo Bordignon, Alessia Giglio, Gilberto Turati

Chapter 6. Fiscal relations across levels of government and sub-national fiscal rules in Japan - Nobuki Mochida

Chapter 7. Intergovernmental budget frameworks in Austria - Anton Matzinger

Chapter 8. Autonomy and interdependence: The scope and limits of “fend for yourself federalism” in the United States - Timothy Conlan, Paul Posner, Heidi Jane Smith and Matt Sommerfeld

Chapter 9. What makes a local government reform successful? The Finnish experience - Antti Moisio

Chapter 10. Intergovernmental co-ordination of fiscal policy in Switzerland - Fabienne Marti Locher, Peter Mischler, Werner Weber

Chapter 11. The budgetary policy framework in Sweden and its implication for intergovernmental fiscal relations - Hans Nyström

Chapter 12. Municipal bailouts in Denmark – and how to avoid them - Niels Jorgen Mau

Chapter 13. Multilevel fiscal institutions and mechanisms for reducing tax cheating: The case of Mexico - Ehtisham Ahmad

McDonnell, John ‘Now’s the time for this government to act on tax avoidance’, *The Guardian* 7 June 2016 <<http://www.theguardian.com/commentisfree/2016/jun/07/government-tax-evasion-labour-transparency>>

Passant, John ‘Cleaning the muck of ages from the windows into the soul of tax’ (2016) 5 *British Journal of American Legal Studies* 177-216
<[http://www.degruyter.com/dg/viewjournalissue.articlelist.resultlinks.fullcontentlink:pdfeventlink/\\$002fj\\$002fbjals.2016.5.issue-1\\$002fbjals-2016-0006\\$002fbjals-2016-0006.pdf/bjals-2016-0006.pdf?t%3Aac=j%24002fbjals.2016.5.issue-1%24002fissue-files%24002fbjals.2016.5.issue-1.xml](http://www.degruyter.com/dg/viewjournalissue.articlelist.resultlinks.fullcontentlink:pdfeventlink/$002fj$002fbjals.2016.5.issue-1$002fbjals-2016-0006$002fbjals-2016-0006.pdf/bjals-2016-0006.pdf?t%3Aac=j%24002fbjals.2016.5.issue-1%24002fissue-files%24002fbjals.2016.5.issue-1.xml)>

Saint-Amans, Pascal ‘Global tax and transparency: We have the tools, now we must make them work’, OECD, 24 May 2016 <<http://www.oecd.org/forum/oecdyearbook/global-tax-transparency-we-have-the-tools.htm>>

Tuke, Donna M ‘International taxation: the IRS and its world of free information’, Winter 2016 *CALL Bulletin - Newsletter of the Chicago Association of Law Libraries*, 4 January 2016.
<<http://bulletin.chicagolawlib.org/2016/01/international-taxation-the-irs-and-its-world-of-free-information>>

Yonah, Reuven Avi & Lang, Michael *Comparative fiscal federalism*, 2nd ed, Alphen aan den Rijn, The Netherlands, Kluwer, 2016, ISBN: 9789041159748, Hardcover, Price: EUR 180.00 / USD 225.00 / GBP 147.00. EUCOTAX Series on European Taxation Volume 14

14 Quotable quotes

“Whoever wins the July 2 election must crack down on multinational tax dodging that is costing Australia billions of dollars in lost revenue each year, Oxfam Australia says.

In a new report, the aid advocate calculates that nearly \$9 billion is foregone annually through multinationals stashing profits made in Australia in tax havens.

This is money that could be spent on schools, hospitals and critical infrastructure both at home and in poor countries.

Oxfam Australia head Helen Szoke said the report shows how much the public lose out when big companies do the wrong thing and governments don't step in and stop them.

“The Oxfam report, for the first time, puts dollar figures on what Australians and poor people in our region are missing out on,” Dr Szoke says.

Globally, tax dodging is rampant in developing countries with big companies ripping \$US172 billion (\$A230 billion) of tax revenue out of their economies in 2014.”

Source: Brinsden, Colin AAP ‘The \$9 billion rip-off hurting Australia’, News.com.au 9 June 2016
<<http://www.news.com.au/finance/money/tax/the-9-billion-ripcoff-hurting-australia/news-story/b3c1eb12c37eea59a3b77918080330a2>>

“As a sex worker, do I need to declare my earnings and pay tax?

Answer

Yes. Anything you earn must be declared to the Australian Tax Office (ATO) and the appropriate amount of tax paid. This can be done via a self-assessment on the ATO website.

Alternatively, you can choose to hire an accountant to complete your tax return for you. To find a suitable tax agent or accountant, ask other sex workers for recommendations. Some accountants also advertise in The Professional or leave their business card at the SWOP office.

The ATO conduct compliance visits to sex services premises, so it is good to be prepared and paying the right amount of tax. For more information on your rights when you are visited by ATO staff, click [here](#).

The ATO has produced the following resources, which are a good place to start:

- Tax help for people working in the adult industry
- GST and the sex industry—questions and answers”

Source: Sex Workers Outreach Project (SWOP) <<http://www.swop.org.au/faq/laws-and-regulations/as-a-sex-worker-do-i-need-to-declare-my-earnings-and-pay-tax>>

ATTA News July 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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| 6 Vacancies | 5 |
| 7 Graham Hill IFA Research Prize | 5 |
| 8 Law Council of Australia prize for tax research | 6 |
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1 Vice-Presidential column

This month we have a trans-Tasman vice-presidential column. Our president – Adrian – has delegated the task to Lisa Marriott and Brett Freudenberg while he is travelling.

On the New Zealand front, the ATTA organising committee at Victoria University of Wellington are well into our conference planning for the 2017 conference. You will find a call for papers later in this ATTA newsletter. The website link is provided in the call for papers and we will continue to update this as we have more information for you. The first day of the conference (Wednesday 18 January) will be a PhD symposium. We encourage you to attend this symposium to support those undertaking PhD research. Day one concludes with our opening function at Pukaha Mt Bruce (a national wildlife centre). Pukaha Mt Bruce is the home of a rare white kiwi, as well as other native birds such as kaka, takahe, kokako, kakariki and whio. Days two and three have a mix of keynote speakers and parallel streamed presentations. Day two, Thursday 19 January, is the date for the conference dinner and (weather permitting) we will have the traditional cricket match to end the conference on Friday 20 January. We are all looking forward to hosting you in New Zealand and to three days of thought-provoking presentations and networking with our tax colleagues.

From across the Tasman Sea in Australia, it seems that political systems around the world are in a state of flux. The recent Federal election in Australia has provided an 'interesting' outcome in terms of both the House of Representatives and the Senate. What this means for proposed tax reforms is anyone's guess, although it seems extremely unlikely that this term of government will see any meaningful tax reforms. However, one area of reform that we could see progress is in the area of superannuation as both sides of politics appear to acknowledge that the current the tax concessions are too generous, especially given the budget deficit. Remember this month is your final chance to register (for free) for the upcoming Tax Researchers' Symposium held in Cairns (Queensland) in September. The symposium includes a Keynote presentation by Michael D'Ascenzo (former Commissioner of Tax) – who is addressing the topic: "The Voice of Administration: If I had been or was the Treasurer? Observations on the practicalities of being the Commissioner of Taxation". See below for details.

Lisa Marriott and Brett Freudenberg

2 ATTA's 29th Annual Conference call for papers

We invite you to submit a paper to the upcoming Australasian Tax Teachers' Association's 29th Annual Conference. The theme of the conference is "Tax and Society".

The School of Accounting and Commercial Law at Victoria University of Wellington will host the conference at the Copthorne Hotel and Resort, Solway Park in Masterton from 18 to 20 January 2017. Masterton is in the Wairarapa, a beautiful winemaking region 95kms north of Wellington.

We encourage papers on the conference theme, but welcome papers on any aspect of taxation, including the scholarship of tax teaching and learning. We also encourage current PhD students to submit an abstract for a symposium on Wednesday 18 January where they can present their work.

Six conference fee scholarships will be provided for PhD students. Please complete the scholarship application form (available on the conference website shortly) by 9 September 2016 if you wish to be considered for a scholarship.

Prizes for the best tax research paper and the best PhD student paper will be awarded.

If you wish to present at the main conference, email your abstract of no more than 500 words to Lisa Marriott at lisa.marriott@vuw.ac.nz by Friday 9 September 2016. We will advise you of acceptance by Friday 23 September 2016.

If you wish to present at the PhD symposium, email your abstract to Jonathan Barrett at jonathan.barrett@vuw.ac.nz by Friday 9 September 2016. We will advise you of acceptance by Friday 23 September 2016.

Conference fees will be announced shortly and registration will open soon after.

If you have any questions please contact Lisa Marriott at lisa.marriott@vuw.ac.nz or visit the conference website at: <http://www.victoria.ac.nz/sacl/about/events/atta-2017/>

3 ATTA Hill Medal

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

The ATTA Hill Medal is awarded at the discretion of the ATTA Executive based on nomination. As this Medal is awarded to recognise an outstanding contribution the expectation is that, if a Medal is awarded at ATTA's Annual Conference, then at most one person will be recognised. In exceptional situations where there are two equal nominees in a year two Medals may be awarded.

Nominations on the attached form need to be forwarded to Adrian Sawyer (President) via email: adrian.sawyer@canterbury.ac.nz, by **31 July 2016**.

Nominations must address:

Australasian tax teaching:

To support the case put forward for how the nominee has made an outstanding contribution to the craft and scholarship of tax teaching, the nomination should provide support through concrete examples, evidence of recognition of excellence and metrics of impact (where available).

Australasian tax policy:

Australasian tax policy is to be interpreted broadly and encompasses: academic scholarship; engagement and leadership in tax policy debates and development; and public advocacy. The nomination should provide support through concrete examples, evidence of recognition of excellence and metrics of impact (where available).

Process:

Receipt of nominations (with an accompanying brief CV, if available), will be acknowledged and the details of the nomination and identity of the nominee will be kept confidential.

The decision of the Executive is final and no correspondence will be entered into after that decision is made.

The fact that a nominee is not awarded the Medal does not mean that they cannot be nominated in a subsequent year.

Details of previous recipients of the ATTA Hill Medal can be found at: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/atta-medal>

4 Arrivals, departures and honours

John McLaren has moved from James Cook University, Singapore Campus to Charles Darwin University, Darwin. His position is Senior Lecturer – Taxation and his new email is john.mclaren@cdu.edu.au

On the 28 June 2016, whilst waiting in a hotel reception for a bus to take **Colin Fong** and his spouse, Karen to the Alice Springs Desert Park, he noticed **Tom Delany** walk into the same hotel reception area. Tom was conducting some professional development seminars for local practitioners in both Alice Springs and Darwin. This almost reminded us of a line from the movie *Casablanca*: “Of all the gin joints, in all the towns, in all the world, she walks into mine...”

The Conversation has a list of their top contributors and amongst them are a number of ATTA members. See <<https://theconversation.com/au/topics>>

Alcohol tax:

ATO: Helen Hodgson; Miranda Stewart; John Passant; Richard Eccleston; John McLaren; Kerrie Sadiq
Australian Tax Office: John Passant; Elfriede Sangkuhl

Australian Taxation Office: Miranda Stewart; John McLaren; Kathrin Bain

Backpacker tax: Dale Boccabella

Base erosion: Miranda Stewart; Kerrie Sadiq; Antony Ting

BEPS: Kerrie Sadiq; Antony Ting; Miranda Stewart; Michael Kobetsky; Rebecca Millar; Richard Vann

Bracket creep: Miranda Stewart; Helen Hodgson

Capital gains tax: Helen Hodgson; John Taylor; Dale Boccabella; Michael William Blissenden; Chris Evans

Capital gains tax concession: Helen Hodgson

Carbon tax:

Charities: Keith Kendall

Corporate tax: Antony Ting; Rick Krever; Helen Hodgson; Kerrie Sadiq

Deficit: Miranda Stewart

Deficit levy: Miranda Stewart

Fat tax:

Federal Budget 2011: Miranda Stewart

Federal Budget 2012:

Federal Budget 2013: Miranda Stewart

Federal Budget 2014:

Federal Budget 2015: Miranda Stewart

Federal Budget 2016: Miranda Stewart; Helen Hodgson

Federalism: Miranda Stewart; Richard Eccleston

Federalism white paper: Miranda Stewart

Financial transactions tax:

Franking credits: John Taylor

G20: Kerrie Sadiq; Antony Ting; Miranda Stewart

G20 Brisbane: Kerrie Sadiq
G20 Finance ministers: Kerrie Sadiq; Antony Ting
Google: Antony Ting
Google tax: Antony Ting; Helen Hodgson; Kerrie Sadiq; Richard Vann
GST: Kathrin Bain; Dale Boccabella; Helen Hodgson; Miranda Stewart; Rebecca Millar
GST: the evidence: Dale Boccabella; Rebecca Millar; Kathrin Bain
Hedge funds: John Taylor
Henry Review: Miranda Stewart; John Passant; Dale Boccabella; Anna Mortimore
Henry Tax Review: Helen Hodgson; Miranda Stewart
Horizontal fiscal equalisation: Miranda Stewart
Housing policy: Helen Hodgson
Housing 2020: Helen Hodgson
Income tax: Miranda Stewart; Helen Hodgson
Innovation Statement: Helen Hodgson
Joe Hockey: Miranda Stewart
Land tax:
Mining tax: John Passant
MRRT: John Passant; Michael Dirkis
MYEFO: Miranda Stewart
Negative gearing: Helen Hodgson; Dale Boccabella; John Passant
OECD: Antony Ting; Miranda Stewart
Paid parental leave: Miranda Stewart
Panama papers: John Taylor
Payroll tax: Miranda Stewart
Pensions: Miranda Stewart
Profit shifting: Antony Ting; Kerrie Sadiq; Miranda Stewart
Renewing federalism: Miranda Stewart
Retirement income: Helen Hodgson; Miranda Stewart
Self managed super funds: Helen Hodgson
Self-managed superannuation funds: Helen Hodgson
Senate: Richard Eccleston
Sugar tax:
Superannuation: Helen Hodgson; John Passant
Tax: Helen Hodgson; Miranda Stewart; John Passant; Richard Eccleston
Tax avoidance: Antony Ting; Kerrie Sadiq; Helen Hodgson
Tax evasion: John Passant; Michael Kobetsky; John McLaren
Tax Forum: Miranda Stewart; John Passant; Keith Kendall; Richard Eccleston
Tax havens: John Passant; John Taylor; Antony Ting
Tax issues paper: Miranda Stewart; Helen Hodgson; Antony Ting; Kathrin Bain
Tax Loopholes: Antony Ting
Tax policy:
Tax reform: Antony Ting; Helen Hodgson; Miranda Stewart; Kerrie Sadiq; Kathrin Bain
Tax revenues: Kathrin Bain
Tax Review: Miranda Stewart
Tax system:
Tax white paper: Dale Boccabella; Helen Hodgson; Michael William Blissenden
Taxation: Miranda Stewart; Antony Ting; Helen Hodgson; Dale Boccabella; Kerrie Sadiq; Kathrin Bain
Taxation reform: Antony Ting; Helen Hodgson; Miranda Stewart; Kerrie Sadiq; Kathrin Bain
Tobacco tax:
Tobin tax:
Transfer pricing: John Passant
VAT:
Vertical fiscal imbalance: Miranda Stewart; Richard Eccleston; Helen Hodgson; Neil Warren
Wayne Swan: Miranda Stewart
Women: Miranda Stewart

5 New Zealand developments

In response to the New Zealand involvement in the Panama Papers scandal, tax expert John Shewan was appointed to review New Zealand's foreign trust disclosure rules. John Shewan's independent Inquiry into Foreign Trust Disclosure Rules was released on 30th June 2016. The report concluded that New Zealand's tax treatment of foreign trusts is appropriate, but recommended strengthened disclosure arrangements. Recommendations included: strengthening initial registration requirements; allowing regulatory authorities to search the register; requiring foreign trusts to file an annual return including financial statements and information on distributions; and changes to anti-money laundering rules. The Government is expected to make a formal response to the Inquiry over the next few weeks.

While the government will impose GST on imported digital goods from October this year, it has confirmed that any decisions on lowering the current *de minimis* threshold associated with GST on other imported goods will not occur until at least the 2018/19 financial year. At the present time, international purchases do not attract GST unless the total GST owed is \$60 or more, which typically means that purchases of less than \$400 are not charged GST when they are imported into the country. Items that attract tariffs and GST have a lower limit of \$226. The New Zealand Customs Service will investigate different collection mechanisms before the matter will be revisited.

Lisa Marriott

6 Vacancies

Lecturer in Taxation in the School of Accounting and Commercial Law Victoria Business School

The School of Accounting and Commercial Law at Victoria University of Wellington is seeking to appoint a permanent full time Lecturer in Taxation.

Applicants for the position should either have a PhD in Law, Taxation or Accounting or be close to completion thereof. The successful candidate will be an active researcher with a commitment to excellence in learning and teaching. Professional experience in taxation and public sector financial management would also be desirable; as would experience in establishing successful relationships with professional and practitioner groups.

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). Additionally, the School of Accounting and Commercial Law is one of approximately ten schools outside the U.S. to hold AACSB Accounting accreditation and also has accreditations with 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.

For more information, please see the role description on the VUW vacancies website and/or email Professor Ian Eggleton, Head of School, School of Accounting and Commercial Law at Ian.Eggleton@vuw.ac.nz with copy to Marita.Lotz@vuw.ac.nz.

More information about the School of Accounting and Commercial Law is available at: <http://www.victoria.ac.nz/sacl>.

To apply, please visit the VUW vacancies website: www.victoria.ac.nz/about/careers

Applications close: 7 August 2016

Reference: 1111

Details are available on: <http://www.victoria.ac.nz/about/careers/current-vacancies>

7 Graham Hill IFA Research Prize

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Rio de Janeiro 27 August 2017 - 1 September 2017

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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:

Shafi Khan, Monash 2015 [Basel]

Celeste Black, Sydney 2013 [Copenhagen]

Antony Ting, Sydney 2011 [Paris]

Fiona Martin, UNSW 2009 [Vancouver]

Kathryn James, Monash 2007 [Kyoto]

8 Law Council of Australia prize for tax research

The Law Council of Australia prize for tax research (the Forsyth/Pose Scholarship) is open again, aimed at a substantial research paper by persons at a junior stage of their career in Australia, whether it be as a practising lawyer, academic or in the public service or corporate sector. Papers must be submitted by **31 July 2016**. See the Law Council of Australia website

<http://www.lawcouncil.asn.au/BLS/images/Business_Law_Scholarships2016.pdf>

9 Call for papers

Thirty Years on: GST at a Cross-Roads

A conference to mark the 30th anniversary of GST in New Zealand

Thursday 1 Sept 2016

Auckland, New Zealand

Context

Since its introduction in October 1986 GST has established itself as a corner-stone of the New Zealand tax regime. Recognised world-wide as the purest value-added tax, New Zealand's GST raises a greater share of Government Revenue at a lower rate than in other comparable jurisdictions with lower compliance costs and less distortionary effects. But GST is NOT a simple tax – and constant changes to close loop-holes, prevent abuse and extend its reach over the past 30 years has added to that complexity. GST has therefore increasingly become an important focus for governments, tax advisers, businesses and researchers.

Thirty years on GST continues to adapt to changing business practices. The latest reform, the imposition of GST on the supply of services by non-residents (the so-called “netflix tax”) comes into effect on 1 October 2016, to coincide with that anniversary. So now seems a good time to take stock of how GST has changed over the past thirty years and what further changes may be needed. This Symposium builds on the Twentieth Anniversary Conference hosted by Victoria University of Wellington in November 2006.

Purpose

This conference will analyse the design and operation of the New Zealand GST regime. We have gathered presenters from GST practice, Inland Revenue and academia to review the current state of New Zealand's GST regime and to address the most topical issues.

Conference sessions will cover:

- New Zealand's GST regime as a template for other jurisdictions to follow
- The operation of the “new” input tax and change-of-use apportionment regimes
- The pending imposition of GST on imported services (the “netflix tax”)
- The operation of the OECD Guidelines on VAT and the New Zealand remote services legislation
- Problems arising from the compulsory Zero-rating of land
- Options for imposing GST on low-value imported goods
- The GST treatment of mixed-use assets

Programme

The New Zealand Minister of Revenue, the Hon Michael Woodhouse, has been invited to open the “Thirty Years on: GST at the cross-roads” conference on Thursday, 1 September.

The conference runs all day from 10am until 4.30pm, with lunch and celebratory drinks provided

There will be 8 different papers presented. Speakers and commentators include:

- Marie Pallot, Manager, Policy Advice, Inland Revenue
- Jared Otto, Principal Adviser for GST, Inland Revenue
- Alan Bullot, GST Partner, Deloitte
- Peter Scott, GST Partner, KPMG
- Paul Smith, GST Partner, Ernst & Young
- Eugen Trombitas, GST Partner, PWC
- Grant Pearson, Customs Appeal Authority for New Zealand
- Craig Macalaister, Tax Principal at Crowe Horwath
- Andrew Beck, Barrister
- David White, Associate Professor, Victoria University of Wellington
- Mark Keating, Senior Lecturer, University of Auckland

Overall Aim

Organized by the the University of Auckland New Zealand Centre for Law and Business, “Thirty Years on: GST at a Cross-roads” is an opportunity to participate in a discussion about the of GST within the New Zealand system over the past thirty year, and the role it may play in the future.

The overall aim of the project is:

- to promote research and publish analyses of the New Zealand GST regime;
- to foster the development of GST law and practice ; and
- to encourage better teaching of GST policy, law and practice.

We look forward to welcoming you all to the University of Auckland!

Further Enquiries
Conference Steering Committee Chair: Mark Keating, University of Auckland
m.keating@auckland.ac.nz

Journal of Australian Taxation

The *Journal of Australian Taxation* is calling for papers for inclusion in its 2016 volume. Submissions on all areas of taxation law and policy are welcome.

Please email submissions to the Editor, Keith Kendall at k.kendall@latrobe.edu.au.

Latest articles and reviews may be accessed at www.jausttax.com.

John Passant will edit a special edition of the *British Journal of American Legal Studies* on tax and democracy to be published in October 2018. A call for papers will go out some time in 2017. In the interim, keep this in mind if the question of tax and democracy is or could be part of your thinking. If you have any suggestions for topics, contributors, (including yourself,) contacts overseas, or anything else at this very early stage, let John know your expression of interest or other suggestions via his ANU email address: john.passant@anu.edu.au Note that this email address may change when John submits his doctorate later this year.

Austaxpolicy.com Blog hosted and edited by the **Tax and Transfer Policy Institute**.

Budget Forum 2016: <http://www.austaxpolicy.com/category/budget-forum-2016/>
We invite you to read our excellent **Budget 2016 Forum**, which includes 10 articles on different aspects of the Budget. Please do follow us on Twitter @Austaxpolicy .

We are keen to build your contributions to the Blog and our wider audience so please consider publishing short articles with us, based on your substantive research, recently published or in progress, and also circulate to others who may be interested. Our goal is to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution!

Tax and Transfer P **Working Paper series**: Hosted by the Tax and Transfer Policy Institute, The ANU. We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.
<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications>

10 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII, Federal Court websites and BarNet Jade alerts.

Federal Court of Australia

NR Allsopp Holdings Pty Ltd as General Partner of Q Uniform Partnership v Commissioner of Taxation [2016] FCAFC 87 (22 June 2016) (Logan, Griffiths and Pagone JJ)

Partnership – limited partnership – certificate of registration of limited partnership – whether certificate conclusive evidence of formation of limited partnership – whether necessary for partnership to exist before registration – general law partnership
Taxation – dividends – franking credits – debt and equity interests – whether debt interest or equity interest – whether financial benefit provided under scheme – whether effectively non-contingent obligation under scheme to provide financial benefit
Taxation – administrative penalty – whether position of taxpayer reasonably arguable – whether it would be concluded that what is argued for is about as likely as not correct

D Marks Partnership by its General Partner Quintaste Pty Ltd v Commissioner of Taxation [2016] FCAFC 86 (22 June 2016) (Logan, Griffiths and Pagone JJ)

Partnership – limited partnership – certificate of registration of limited partnership – whether certificate conclusive evidence of formation of limited partnership – whether necessary for partnership to exist before registration – general law partnership
Taxation – dividends – franking credits – debt and equity interests – whether debt interest or equity interest – whether financial benefit provided under scheme – whether effectively non-contingent obligation under scheme to provide financial benefit
Taxation – administrative penalty – whether position of taxpayer reasonably arguable – whether it would be concluded that what is argued for is about as likely as not correct

Shord v Commissioner of Taxation [2016] FCA 761

Taxation - whether the appellant was engaged in foreign service within the meaning of s 23AG(7) of the Income Tax Assessment Act 1936 (Cth) and thereby exempt from income tax - whether the appellant was entitled to tax offsets for foreign income tax paid pursuant to s 770-10(1) of ...
29 Jun 2016, Taxation - Gilmour J

Commissioner of Taxation v Oswal (No 6) [2016] FCA 762

Real property - whether registered mortgages executed by the first respondent are voidable pursuant to s 89(1) of the Property Law Act 1969 (WA) (PLA) as being an alienation of property with intent to defraud creditors - whether voidable despite indefeasibility provisions of s 68(1) of the Transfer of Land Act 1893 (WA) (TLA) - whether s 89(1) of...
29 Jun 2016, Real Property - Gilmour J

Caratti v Commissioner of Taxation [2016] FCA 754

Practice and procedure - application for an interlocutory injunction to restrain the Commissioner from taking recovery action in respect of first applicant's taxation debt - Deed whereby the Commissioner agreed to forbear from undertaking such recovery action in exchange for securities given in accordance with the Deed and on the terms and...
29 Jun 2016, Practice and Procedure; Income Tax - Robertson J

Commissioner of Taxation v Ludekens (No 2) [2016] FCA 755

Taxation - civil penalty regime - promotion of tax exploitation scheme - contravention of civil penalty provision found by Full Court - appropriate penalty for contravention - principles relevant to implementation of penalty
28 Jun 2016, Taxation - Pagone J

Millar v Commissioner of Taxation [2016] FCAFC 94 (04 July 2016) (Logan, Pagone and Davies JJ)

Taxation – appeal from Federal Circuit Court affirming respondent’s decision to disallow the applicants’ objections against amended assessments and notices of assessment of shortfall penalty – where applicants entered purported loan agreement transaction – where loan agreement transaction facilitated by agent – whether transaction was a sham – whether court erred in not confining its assessment of whether sham existed to an inquiry into applicants’ subjective intentions – whether imputed intention of agent relevant to disprove sham – whether court erred in affirming respondent’s finding that applicants failed to disprove shamming intention
Taxation – liability to remit withholding tax – where applicant had not paid interest withholding tax on interest deemed to have been paid – whether payment occurs when borrower transfers sum in respect of capitalised interest – meaning of “deemed to have been paid” – s 221YK(3) Income Tax Assessment Act 1936 (Cth), s 26-25 Income Tax Assessment Act 1997 (Cth), cl 11-5, Sch 1 Taxation Administration Act 1953 (Cth)

Ransley v Commissioner of Taxation [2016] FCA 778

Taxation - Whether civil proceedings should be stayed pending resolution of related criminal proceedings - where proceedings involve common issues - whether prejudice established
5 July 2016, Taxation - Jagot J

Colin Fong

11 Tax and related meetings

Local

Global corporate tax: anti-abuse, transparency and co-operative compliance, Wednesday 20 July 4.30pm – 6.30pm <<https://taxpolicy.crawford.anu.edu.au/news-events/events/7825/global-corporate-tax-anti-abuse-transparency-and-co-operative-compliance>>

Professor Judith Freedman, Oxford University, UK developments and a Panel for Australian discussion:

- Andrew Mills, Second Commissioner, Australian Taxation Office
- Karen Payne, CEO of the Board of Taxation, Treasury
- Kelly Dent, Head of Public Policy and Advocacy, Oxfam Australia
- Chris Vanderkley, Head of Tax, GE Australia, New Zealand

The next TTPI seminar is set for Tuesday 9 August 2016, 12.30-1.30pm, '**Commitment to pay taxes: a field experiment on the importance of promise**' with Professor Benno Torgler, School of Economics and Finance, Queensland University of Technology. More details and event registration available on our website <<https://taxpolicy.crawford.anu.edu.au/news-events/events/7953/commitment-pay-taxes-field-experiment-importance-promise>>

Thirty Years on: GST at a Cross-Roads. A conference to mark the 30th anniversary of GST in New Zealand, Thursday 1 Sept 2016, Auckland, New Zealand. This conference will analyse the design and operation of the New Zealand GST regime. We have gathered presenters from GST practice, Inland Revenue and academia to review the current state of New Zealand's GST regime and to address the most topical issues.

Conference sessions will cover:

- New Zealand's GST regime as a template for other jurisdictions to follow
- The operation of the "new" input tax and change-of-use apportionment regimes
- The pending imposition of GST on imported services (the "netflix tax")
- The operation of the OECD Guidelines on VAT and the New Zealand remote services legislation
- Problems arising from the compulsory Zero-rating of land
- Options for imposing GST on low-value imported goods
- The GST treatment of mixed-use assets

Further Enquiries

Conference Steering Committee Chair: Mark Keating, University of Auckland
m.keating@auckland.ac.nz

The **7th Queensland Tax Researchers' Symposium (QTRS) AND the 4th Meeting of the Australasian Tax History Chapter (THC)**. The James Cook University College of Business, Law and Governance will host the 4th meeting of the Australasian Tax History Chapter and the 7th Queensland Tax Researchers Symposium on Monday, 26 September 2016.

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. The events will be held from 8.30 am to 5 pm at the DoubleTree by Hilton Hotel on the Cairns Esplanade. Registration will include access to all papers and presentations, refreshments on arrival, morning tea and lunch. It is hoped that details of a prestigious keynote speaker will be available for release shortly.

The conference is to be held in spring in Cairns so participants should expect an average daytime maximum temperature of 28C with a night time low of 19C. 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 **29 July 2016**. Advice as to the most economical travel options between Cairns city / airport and accommodation options can be provided on registration if requested. 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 4232 1093

Or visit: <https://www.griffith.edu.au/business-government/griffith-business-school/departments/departments-accounting-finance-economics/news-and-events/7th-queensland-tax-teachers-symposium>

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Cophorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. Further details will be provided as we get closer to the time but if you have any queries in the meantime, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

The **Tax Institute's** website 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 or register online at 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 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

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 2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

For courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2016

International Corporate Tax Planning Aspects 27-29 July 2016, Kuala Lumpur

Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore

Principles of Transfer Pricing 5-9 September 2016, Kuala Lumpur

China Corporate Taxation 19-21 September 2016, Amsterdam
Transfer Pricing Valuation 26-27 September 2016, Amsterdam
Principles of Transfer Pricing 5-9 September 2016, Kuala Lumpur
Tax Planning in the Middle East 3-5 October 2016, Amsterdam
Post-BEPS Mergers and Acquisitions Tax Planning 17-19 October 2016, Singapore
European Value Added Tax – Selected Issues 16-18 November 2016, Amsterdam
Advanced VAT Optimisation 12-13 December 2016, Amsterdam
For entire course portfolio, see <http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>
See also <http://www.ibfd.org/Training/Find-course>

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

2016 Madrid, Spain (25 August - 30 August 2016)

<https://www.ifa.nl/activities/annual_congresses/Pages/2016_Madrid_Congress_19.aspx?source=%2fPages%2fdefault.aspx>

Subject 1:

Dispute resolution procedures in international tax matters

Subject 2:

The notion of tax and the elimination of international double taxation or double non-taxation

Tentative Seminar Programme

IFA/OECD

IFA/EU

Recent developments in international taxation

Latin-American tax seminar

Tax judges seminar

Taxation of activities performed in breach of legal regulations (Illegal activities)

Taxation of venture capital: Funds, managers and investment structure

International taxation of sportsmen, sport organizations and sports events

How has BEPS affected to MNEs relocation?

VAT and direct taxation of digital economy: Old problems, new solutions?

2017 **Rio de Janeiro, Brazil**

2018 **Seoul, Korea, Rep of**

2019 **London, United Kingdom**

International Atlantic Economic Society (IAES) conference www.iaes.org for more information.

Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

To mark the 40th anniversary of the publication of the journal *Financial Theory and Practice* as well as of the change of its name to *Public Sector Economics*, the Institute of Public Finance is delighted to host the 2016 Conference: **Public Sector Economics** (October 14-15, 2016, Zagreb, Croatia).

Invited distinguished keynote speakers will address important insights on this topic and papers from all areas of public sector economics will be presented. We wish to encourage high-quality research on the role and functioning of the public sector at macroeconomic, sectoral and microeconomic levels in both advanced and emerging market economies. With taxes high and growth prospects anaemic in many countries, expected public revenues are often insufficient to cover the growing costs of public services associated with an ageing population and improve the quality of public infrastructure, health, education and R&D. The future of the public sector is thus unclear. The conference will provide a platform to economists and professionals working in the public sector to offer their views on how we came to this state of affairs, and to discuss prospects and policies for a better performing public sector.

<<http://www.ijf.hr/eng/conferences/public-sector-economics/1120>>

The Society of Legal Scholars Annual Conference, University of Oxford, Tuesday 6th September – Friday 9th September. This year's theme is 'Legislation and the Role of the Judiciary'

<<http://www.slsconference.uk/call-for-papers>>. The Tax Law section will meet in the second half of the conference on Thursday 8th and Friday 9th September and Professor Judith Freedman (Oxford) has agreed to give a presentation.

Other useful tax and law related conference websites include the International Bar Association:
http://www.ibanet.org/Conferences/conferences_home.aspx
 IBFD Course calendar
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
 International Events and Law Conferences
<http://internationaleventsandlawconferences.yolasite.com>
 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
 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
 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

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Justice in the Collection of Fines, 13 July 2016 - Bruce Chapman

Is Paying Tax Part of the Social License to Operate? 11 July 2016 - Hugh Breakey and Charles Sampford

Tax Rate Biases in Tax Planning Decisions: Experimental Evidence, 6 July 2016 - Harald Amberger, Eva Eberhartinger and Matthias Kasper

Election 2016: Tax Policies of the Major Parties Part II, 2 July 2016 - **Miranda Stewart**, David Ingles, Shuchita Pota and Steve Thomas

Election 2016: Tax Policies of the Major Parties Part I, 1 July 2016 - **Miranda Stewart**, David Ingles, Steve Thomas and Shuchita Pota

Fiscal Austerity: Tough Choices for Australia's Future, 24 June 2016 - Chung Tran

Eccleston, Richard & Warren, Neil 'States will ultimately pay for federal promises, no matter who wins Saturday's election' *The Conversation* 30 June 2016 <<https://theconversation.com/states-will-ultimately-pay-for-federal-promises-no-matter-who-wins-saturdays-election-61796>>

Hodgson, Helen 'Playing politics with your future: what a hung parliament could mean for super' *The Conversation* 5 July 2016 <<https://theconversation.com/playing-politics-with-your-future-what-a-hung-parliament-could-mean-for-super-61987>>

Mangioni, Vince 'De-siloing and defining recurrent land tax revenue in Australia' (2016) 22 (1) *Australasian Journal of Regional Studies* 58-78.

New Zealand Inland Revenue *Simplifying the collection of tax on employee share schemes*, 14 July 2016 <<http://apo.org.au/files/Resource/2016-sr-employee-share-schemes.pdf>>

Newman, Peter & Green, Jemma 'Paying for infrastructure means using 'land value capture', but does it also mean more tax?' *The Conversation* 4 May 2016 <<https://theconversation.com/paying-for-infrastructure-means-using-land-value-capture-but-does-it-also-mean-more-tax-58731>>

Ting, Antony 'Multinational tax avoidance is still a revenue issue for government' *The Conversation* 14 July 2016 <<https://theconversation.com/multinational-tax-avoidance-is-still-a-revenue-issue-for-government-61674>> and reprinted as 'The unfinished business of multinational tax avoidance', ABC News 14 July 2016 <<http://www.abc.net.au/news/2016-07-14/ting-multinational-tax-avoidance/7628504>>

'Who will win company tax cut row?' In favour – Chris Murphy; Against – Janine Dixon, *Australian Financial Review* 23 June 2016 pp 44-45

Overseas

Ambagtsheer-Pakarinen, Laura; Popa, Oana & Vlasceanu, Ruxandra *Brexit referendum: tax implications of leave vote*, Amsterdam, IBFD, 28 June 2016
<<http://www.ibfd.org/sites/ibfd.org/files/content/pdf/Brexit%20white%20paper.pdf>>

Bird, Richard M *Tobacco and alcohol excise taxes for improving public health and revenue outcomes: marrying sin and virtue?* Policy Research Working Paper no. 7500 (Washington, DC: World Bank, Governance Global Practice Group and Health Nutrition and Population Global Practice Group, November 2015), 33 pages (www-wds.worldbank.org/servlet/WDSContentServer/WDSP/IB/2015/11/23/090224b08334107c/1_0/Rendered/PDF/Tobacco0and0al0ing0sin0and0virtue00.pdf)

(2016) 64 (2) *Canadian Tax Journal*

Written Communications and Taxpayers' Compliance: An Interactional Fairness Perspective — Jonathan Farrar and Linda Thorne

Policy Forum: Editor's Introduction — Taxation of the Financial Sector — Kevin Milligan (Policy Forum: The EU Financial Transaction Tax as an Unsuitable and Unnecessary Proxy Tax — Rita De La Feria and Richard Ness

Policy Forum: The Financial Activities Tax — Michael Keen, Russell Krelove, and John Norregaard

Policy Forum: Canada's GST and Financial Services — Where Are We Now and Where Could We Be? — Pierre-Pascal Gendron

Finances of the Nation: Taxing Consumption in Canada: Rates, Revenues, and Redistribution — Current Cases: (FCA) Canada c. Gervais; (QCA) Agence du revenu du Québec c. Groupe Enico inc.; (BCSC) Veracity Capital Corporation v. Canada (National Revenue)

International Tax Planning: State Sovereignty and the Multilateral Instrument

Personal Tax Planning: Non-Resident Trusts: Selected Interpretive and Planning Issues — Part 1 — Planification fiscale personnelle: Fiducies non-résidentes : Planification et interprétation — Première partie

Corporate Tax Planning: What's New in the New US Model Treaty?

Current Tax Reading

Derivatives & Financial Instruments Number 2 - 2016

International - Treaty Entitlement of Investment Funds in Light of BEPS Actions 2 and 6 - Daniel W Blum and Erik Pinetz

International - The VAT Exemption for the Management of Special Investment Funds: A Never Ending Journey? – Decision of the EU Court of Justice in the Fiscale Eenheid X Case - Edwin van Kasteren
Mexico - New Mandatory Clearing and Settling Rules for "Standardized Derivative Transactions" - Javier Diaz de Leon Galarza

Spain - Tax Treatment of Cross-Border Investment Management - Cristina Mayo

Australia - New Regime for Managed Investment Trusts - Anton Joseph

European Taxation Issue No 6 - 2016

International/European Union - BEPS Actions 2, 3 and 4 and the Fundamental Freedoms: Is There a Way Out? Paula Benítez Régil

Italy - The ECJ Decision in Timac Agro (Case C-388/14): Another Properly Shaped Piece in the ECJ's Tax Loss Puzzle - Raul-Angelo Papotti and Carlomaria Setti

EU update - Commission - Oana Popa; Court of Justice - Oana Popa
CFE news - Opinion Statement ECJ-TF 1/2016 on the Decision of the European Court of Justice in
Joined Cases *Miljoen* (Case C-10/14), *X* (Case C-14/14) and *Société Générale* (Case C-17/14) on the
Netherlands Dividend Withholding Tax
CFE ECJ Task Force
What's going on in ...
European Union - The (Non-)Deductibility of Currency Losses - Gerard Meussen
Netherlands/Belgium - Recent Netherlands and Belgian Court Decisions Further Clarify Treaty
Interpretation - Andy Cools

International Transfer Pricing Journal Number 3 - 2016

International - Delineating the Terms of a Single Composite Transaction in Transfer Pricing: The Role
of Step Transaction Analysis in the Aggregation of Interrelated (Linked) Contracts - Amir Pichhadze
International - Country-by-Country Reporting: Filing Obligations and First Implementation - Roderick
Veldhuizen and Lazaros Teneketzis
India - Draft Guidance of Place of Effective Management - Vispi T Patel, Rajiv Shah and Kejal P
Visharia
International - Global Transfer Pricing Conference “Transfer Pricing in a Post-BEPS World” - Alfred
Storck, Raffaele Petrucci, Marta Pankiv and Romero J.S. Tavares
International - Strategic Control of Transfer Pricing in a BEPS Context - Christian Plesner Rossing,
Thomas C. Pearson and Ardit Nesimi
Recent developments
Australia - Country-by-Country Reporting: Law in the Making - Anton Joseph
Belarus - Changes in Transfer Pricing Regulations - Viktor Strachuk
Ireland - Country-by-Country Reporting Template Published - Shane Hogan and Caroline Austin
Italy - Assessment Methods for Intangible Assets: Unwrapping the Italian Patent Box to Better Grasp
What's Inside and How Much It Is Worth - Simone Zucchetti, Andrea Pallotta and Oreste Lanfranchi
Japan - Court Ruling on Whether the Warehouse of an Online Sales Business Constitutes a Permanent
Establishment - Naoki Oka
Kazakhstan - Ranges Used for Transfer Pricing Purposes - Tomas Balco and Xeniya Yeroshenko
Sweden - Reaction to the Final OECD BEPS Package - Anna Hankó Faragó
United States - US Country-by-Country Reporting Requirement - Moises Dorey

International VAT Monitor Number 3 - 2016

The Destination Principle Lost and Double Taxation Justified in the Battle against VAT Fraud - Han
Kogels
VAT on “Free” Electronic Services? Sebastian Pfeiffer
Import and Export in Multi-Sale Transactions - Part II - Aleksandra Bal
VAT Aspects of Cross-Border Transactions in the BEPS Era - Laura Mattes
Is There Any Future for the Vendor Collection Model in the 21st Century Economy? - Marie Lamensch
VAT news - Reports from: Argentina, Australia, Austria, Belarus, Belgium, Brazil, Bulgaria, Canada,
Chile, China, Colombia, Cook Islands, Czech Republic, Ecuador, Estonia, European Union, Finland,
Georgia, Hungary, India, Isle of Man, Israel, Italy, Kazakhstan, Moldova, OECD, Pakistan, Poland,
Portugal, Puerto Rico, Russia, South Africa, St. Vincent and the Grenadines, Sweden,
Switzerland, Trinidad and Tobago, Turkey, Ukraine, United Kingdom, and United States.
VAT case notes - Case notes from: Brazil, Canada, Finland, Italy, Nigeria, Norway, Russia, Spain,
United Kingdom and United States.

Irvine, Ian and Sims, William ‘The simple analytics of tobacco taxation with illegal supply’ (2014) 47
(4) *Canadian Journal of Economics* 1153-72

Lang, Michael et al (ed) *GAARs - a key element of tax systems in the post-BEPS world*, Amsterdam,
IBFD, 2016, EUR 150 / USD 180

Chapter 1: General Report: GAARs - **Richard Krever**
Chapter 2: European Union - Ioanna Mitroyanni
Chapter 3: Australia - **Richard Krever** and **Peter Mellor**
Chapter 4: Austria - Viktoria Wöhrer
Chapter 5: Belgium - Marc Bourgeois and Aymeric Nollet
Chapter 6: Brazil - Luís Eduardo Schoueri and Mateus Calicchio Barbosa
Chapter 7: Canada - Martha O'Brien

Chapter 8: China - Bristar Mingxing Cao and Na Li
 Chapter 9: Croatia - Nataša Žunić Kovačević, Stjepan Gadžo, Sabina Hodžić and Irena Klemenčić
 Chapter 10: Czech Republic - Danuše Nerudová and Lukáš Moravec
 Chapter 11: Denmark - Søren Friis Hansen
 Chapter 12: Finland - Marjaana Helminen
 Chapter 13: France - Thomas Dubut
 Chapter 14: Germany - Klaus-Dieter Drüen
 Chapter 15: Hungary - Borbála Kolozs and **Richard Krever**
 Chapter 16: India - Nilesh M. Kapadia
 Chapter 17: Ireland - Gerardine Doyle and Emer Hunt
 Chapter 18: Italy - Paolo Piantavigna
 Chapter 19: Liechtenstein - Martin Wenz, Patrick Knörzer and Simon Busch
 Chapter 20: Mexico - Daniel Fuentes Hernández and César Alejandro Ruiz Jiménez
 Chapter 21: Netherlands - Sigrid Hemels
 Chapter 22: New Zealand - **Craig Eliffe** and **Andrew Smith**
 Chapter 23: Norway - Ingebjørg Vamråk
 Chapter 24: Poland - Hanna Filipczyk and Agnieszka Olesińska
 Chapter 25: Portugal - Gustavo Lopes Courinha
 Chapter 26: Romania - Madalina Cotrut
 Chapter 27: Russia - Vladimir Tyutyuryukov
 Chapter 28: Serbia - Svetislav Kostic
 Chapter 29: Slovak Republic - Lubica Adame
 Chapter 30: Slovenia - Lidija Hauptman and Sabina Taškar Beloglavec
 Chapter 31: South Africa - Annet Wanyana Oguttu
 Chapter 32: South Korea - Hyejung Byun and Soo Jean Park
 Chapter 33: Spain - Juan José Zornoza and Andrés Báez
 Chapter 34: Sweden - Stefan Olsson
 Chapter 35: Switzerland - Peter Hongler
 Chapter 36: Turkey - Ege Berber Villeneuve
 Chapter 37: United Kingdom - Judith Freedman
 Chapter 38: United States - Shay Menuchin and Yariv Brauner

Thampapillai, Dodo Jesuthason 'Foreign employment income and double tax avoidance agreement: Australia's possible governance failure', Lee Kuan Yew School of Public Policy, 22 February 2016
Lee Kuan Yew School of Public Policy Research Paper No. 16-03
 <http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2736692>

Verikios, George; Patron, Jodie; Gharibnavaz, Reza & Winston, Ashley 'Options for reforming Australia's goods and services tax', Paper prepared for the 19th Annual Conference on Global Economic Analysis, Washington DC, 15-17 June, 2016
 <<https://www.gtap.agecon.purdue.edu/resources/download/8274.pdf>>

13 Quotable quotes

"Twenty years ago I gave a talk to a group of tax lawyers and pointed out that many things that were commonplace in the worlds of computer science and mathematics would change their lives. They thought I was on drugs. I pointed out to them that most legal "analysis" is a trivial subset of logic and that computer scientists had developed proof engines that even 20 years ago were providing proofs of quite complex theorems.

... Older lawyers still think what they do is deeply intellectual and incapable of being mechanised. It is only people who are unaware of the discipline of computational complexity who could harbour this delusion."

Source: Haggstrom, Peter 'Denial of lawyers harks from the past' (Letter to the editor) *Australian Financial Review* 22 June 2016 p 39

“And the Senate voting reforms, which were designed to deliver an upper house with fewer oddballs, seem - like a cheapskate fumigation - to have permitted exactly the opposite result: the pests are back, and this time they've brought their friends.

...

Having royally screwed the crossbench senators, Malcolm Turnbull is thus now in the awkward position of having to make friends with them.”

Source: Crabb, Annabel ‘Election goes from win-win to lose-lose for Malcolm Turnbull’, *The Drum TV*, ABC TV 4 July 2016 <<http://www.abc.net.au/news/2016-07-03/crabb-election-2016-is-lose-lose-for-malcolm-turnbull/7565840>>

“Adult industry workers, for example, are in a league of their own in being able to claim work-related expenses for consumables such as condoms, lubricants, and even dance lessons, costumes and lingerie.

Police officers are also unique in being able to claim for ammunition, bullet proof jackets and body armour not supplied by their employer. Handcuffs and holsters can also be claimable.

Then there're performing artists who, in certain circumstances, can claim for fitness costs and theatre and film tickets purchased for “research”.”

Source: Kaye, Tony ‘Weird, wonderful things you can claim on tax’, *New Daily* 28 June 2016 <http://thenewdaily.com.au/money/2016/06/28/what-can-claim-on-tax-2016/?utm_source=Responsys&utm_medium=email&utm_campaign=20160629_TND>

“If you thought negative gearing was unfair, get a load of this.

An audit of New York City’s finances reveals the Big Apple’s administration lost out on a stunning \$78 million (\$US59 million) in revenue over the past six year — mostly because of property tax exemptions given to senior citizens who had passed away.”

Source: Trefethen, Sarah & Fears, Danika ‘New York City gives \$78 million worth of tax breaks to dead people’ *New York Post* 8 July 2016 <<http://www.news.com.au/finance/economy/world-economy/new-york-city-gives-78-million-worth-of-tax-breaks-to-dead-people/news-story/1d8278c46d6e6753b2dca29c398ae6a2>>

"In his first appearance on the ABC's Q and A program since being elected as a senator, broadcaster Derryn Hinch has admitted he has something in common with Pauline Hanson. 'Pauline Hanson and I have two things in common ... one, we've both been to prison and two, we've both been on *Dancing with the Stars*.'"

Source: ‘Hinch concedes common ground with Hanson’ *Sky News* 12 July 2016 <<http://www.skynews.com.au/news/politics/federal/2016/07/12/hinch-concedes-common-ground-with-hanson.html>>

“In 2015, almost 87,000 phone and email scams were reported to the ATO, an increase of more than 90 per cent from 2014.

From January to May this year, the ATO received more than 40,500 phone scam reports. Of those 226 Australians handed over \$1.2 million and more than 1900 gave out personal information, including tax file numbers.

...

Top tax time scams

1. The Threatening Phone Call

2. The Too-Good-To-Be-True Phone Call
3. The Too-Good-To-Be-True Email
4. The Malware Email”

Source: Chung, Frank ‘Watch out for these tax time scams’, 14 July 2016, news.com.au
<<http://www.news.com.au/finance/money/tax/watch-out-for-these-tax-time-scams/news-story/6f48e0df0a896a61caee9fe0df253f5f>>

“Taxpayers are shelling out for a \$1000-a-month yoga teacher for politicians and Parliament House staff.

The Department of Parliamentary Services, the agency responsible for running the house on the hill in Canberra, is paying local yoga instructor Alex Kucharska \$11,300 this year to teach a couple of classes a week, new documents show.

The department has been paying Ms Kucharska similar amounts to run the classes every year since 2012, according to government contract notices. Ms Kucharska runs nearby "boutique" yoga studio Hangetsu.

Taxpayers are also subsidising spin, core, circuit, stretch, definition and boxing classes.”

Source: Gartrell, Adam ‘Dharma bums: politicians charging taxpayers for yoga classes’ *Sydney Morning Herald* 17 July 2016 <<http://www.smh.com.au/federal-politics/political-news/dharma-bums-politicians-charging-taxpayers-for-yoga-classes-20160714-gq5utv.html>>

ATTA News August 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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1 Presidential column

As I write this month's column we have come through a 'big non-event' for Christchurch – the snow that wasn't! While large parts of both of the two main islands have experienced first-hand significant snow falls (and all that accompanies this), Christchurch was bi-passed, much to the disappointment of my children.

Before I go any further I wish to express my gratitude to two of our ATTA Vice Presidents, Brett Freudenberg and Lisa Marriott, for preparing a trans-Tasman Vice Presidents' column for the July newsletter. The reason for this was me being away overseas on a month's family holiday, where we spent time in Singapore and Malaysia, then the UK, followed by the USA (or Disneyland to be more precise!). While the highlights for my children include Harry Potter World, Disneyland and shopping, for me it was the wonderful opportunity to enjoy a month together as a family, catching up with extended family and friends, and come away with many great experiences to cherish. The only real negative was the pile of work to catch up on (by the time you read this column I should be on or nearing the top of this pile)!

Nominations for the ATTA Hill Medal now close on 31 August 2016. Please see the details later in this Newsletter. The call for papers for the 2017 ATTA Conference appears later in this Newsletter. Now is the time, if you have not done so already, to prepare your abstracts and send them to Jonathan Barrett (PhD symposium only) or Lisa Marriott.

As highlighted later in this Newsletter, the Doctoral Series Editorial Board (DSEB) has announced that Oxford University Press (OUP) Australia and ATTA are offering the opportunity to publish a book based upon a thesis in the OUP ATTA Doctoral Series. Expressions of interest are now called for doctoral submissions to be considered for the sixth publication in this Series. I would encourage every ATTA member who has doctoral students, or personally, has recently completed their doctoral thesis, to consider sending their expression of interest to the DSEB Chair, Prof Dale Pinto.

Since my last column, the Shewan report (namely the Government Inquiry into Foreign Trust Disclosure Rules) was released, with a number of significant changes to the disclosure rules recommended. The NZ Government has indicated that it will largely

adopt the recommendations, with many of these changes included in a tax bill tabled earlier this month.

Adrian Sawyer

2 ATTA's 29th Annual Conference call for papers

We invite you to submit a paper to the upcoming Australasian Tax Teachers' Association's 29th Annual Conference. The theme of the conference is "Tax and Society".

The School of Accounting and Commercial Law at Victoria University of Wellington will host the conference at the Copthorne Hotel and Resort, Solway Park in Masterton from 18 to 20 January 2017. Masterton is in the Wairarapa, a beautiful winemaking region 95kms north of Wellington.

We encourage papers on the conference theme, but welcome papers on any aspect of taxation, including the scholarship of tax teaching and learning. We also encourage current PhD students to submit an abstract for a symposium on Wednesday 18 January where they can present their work.

Six conference fee scholarships will be provided for PhD students. Please complete the scholarship application form (available on the conference website) by 9 September 2016 if you wish to be considered for a scholarship.

Prizes for the best tax research paper and the best PhD student paper will be awarded.

If you wish to present at the main conference, email your abstract of no more than 500 words to Lisa Marriott at lisa.marriott@vuw.ac.nz by Friday 9 September 2016. We will advise you of acceptance by Friday 23 September 2016.

If you wish to present at the PhD symposium, email your abstract to Jonathan Barrett at jonathan.barrett@vuw.ac.nz by Friday 9 September 2016. We will advise you of acceptance by Friday 23 September 2016.

Registration will open soon and registration options include (all prices are in New Zealand dollars and include GST):

- Super Early Bird: \$595 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 15 October 2016
- Early Bird: \$655 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 15 December 2016
- Full Fee (after 16 December 2016): \$695 (3 day conference attendance including welcome function, conference dinner and farewell function)
- PhD Students (Full time): \$435 (3 day conference attendance including welcome function, conference dinner and farewell function)
- ATO / IR rate: \$320 (Days 2 and 3 conference attendance including lunch, morning and afternoon tea)
- Industry: \$265 (One day conference attendance including lunch, morning and afternoon tea)
- Welcome function only: \$95 (Wednesday 18 January)
- Conference dinner only: \$120 (Thursday 19 January)
- Closing function only: \$45 (Friday 20 January)

If you have any questions please contact Lisa Marriott at lisa.marriott@vuw.ac.nz or visit the conference website at: www.victoria.ac.nz/atta-2017

3 ATTA Hill Medal

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

The ATTA Hill Medal is awarded at the discretion of the ATTA Executive based on nomination. As this Medal is awarded to recognise an outstanding contribution the expectation is that, if a Medal is awarded at ATTA's Annual Conference, then at most one person will be recognised. In exceptional situations where there are two equal nominees in a year two Medals may be awarded.

Nominations on the attached form need to be forwarded to Adrian Sawyer (President) via email: adrian.sawyer@canterbury.ac.nz, by 31 August 2016.

Nominations must address:

Australasian tax teaching:

To support the case put forward for how the nominee has made an outstanding contribution to the craft and scholarship of tax teaching, the nomination should provide support through concrete examples, evidence of recognition of excellence and metrics of impact (where available).

Australasian tax policy:

Australasian tax policy is to be interpreted broadly and encompasses: academic scholarship; engagement and leadership in tax policy debates and development; and public advocacy. The nomination should provide support through concrete examples, evidence of recognition of excellence and metrics of impact (where available).

Process:

Receipt of nominations (with an accompanying brief CV, if available), will be acknowledged and the details of the nomination and identity of the nominee will be kept confidential.

The decision of the Executive is final and no correspondence will be entered into after that decision is made.

The fact that a nominee is not awarded the Medal does not mean that they cannot be nominated in a subsequent year.

Details of previous recipients of the ATTA Hill Medal can be found at: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/atta-medal>

4 Arrivals, departures and honours

Kevin Holmes, retired professor at Victoria University of Wellington and ADB international tax consultant, is the new editor of the *Asia-Pacific Tax Bulletin*. Kevin would be happy to receive from ATTA members analytical articles concerning contemporary tax issues in countries in the Asia-Pacific region. Submissions may be sent to k.holmes@ibfd.org

Vale **Geoffrey Hart** 1947-2016

We have lost a great legal intellect, a fine colleague, and a friend to many.

Geoffrey Hart joined Sydney University Faculty of Economics, Department of Accounting in 1981. I had joined in 1980. He had previously worked in the Faculty of Law, Macquarie University and the Business School at Latrobe University. He had an LLB from the University of Queensland, an LLM from London University and had practised in London. His father was a

judge of the Supreme Court of Queensland and his elder brother Lloyd was a lawyer. At the funeral Lloyd, gave the eulogy and Geoffrey's son Alexander and his daughter Phoebe spoke.

Geoffrey and I became great friends. In the 80s students in the Department of Accounting had no choice in their subjects. There were three terms, two of fourteen weeks and one of ten. Geoffrey initially taught in Commercial Law I which had a large contracts component as well as negligence, and Commercial Law II which consisted of partnerships, trusts and company law. Each subject had three lectures per week and one tutorial. Geoffrey started teaching Commercial Law III (Tax) in 1983.

Geoffrey was highly intelligent and had a fantastic legal mind. He read Law and Philosophy for leisure and watched action movies to relax. One of the great pleasures of working with him was that he would always share his thoughts from his reading and discuss ideas.

When Geoffrey read books he would make notes in their margins. He said when he read he liked to have a record of his thinking. One of his great expressions was "A book is a tool of trade, not a piece of furniture." Geoffrey loved teaching. When Capital Gains Tax was enacted in 1985 he made it his specialty. In the midst of a lecture if some new thought occurred to him he would share it with the class. He was committed to teaching practitioner skills and we were both pleased when students at graduation would come up to us and tell us that what they had learned was relevant and useful.

Geoffrey preferred to work in his university office rather than at home. His office was chaotic. Every surface both desk and floor was buried under a vast mound of paper. Whenever he was challenged to demonstrate that he needed to tidy up his office he could always find the requested piece of paper very quickly. The same forensic memory could also date how long the various near empty coffee cups had remained in situ in that office.

Geoffrey was always a great friend to me. Another of his expressions was "we give --we don't trade." He was always happy to cover my classes so I could attend the swimming carnivals etc at my daughters' school. It did not matter to Geoffrey whether I could return to favour. I vividly remember once when I took a tutorial for him as I walked in the door the group wailed "Where's Geoffrey?" Students made it very clear to me that having Geoffrey tutor them was a highlight of their week.

The tax teaching was a total team effort. If Geoffrey had a restless lecture he could say to me "You take them tomorrow." I still remember attending his lecture when the first amendments to Part IVA became law. It was stunning. He discussed the former sections and clearly explained the reasons for the amendments. Geoffrey left his stamp on a generation of Sydney graduates through this appreciation of detail and the beauty of intellectual rigor because he had the rare ability to communicate those to a lecture cohort in addition to the legal content.

Anyone who taught the tax course was part of a team. We had a weekly meeting with lecturers and tutors to discuss the answers in order to ensure consistency so that students didn't panic if one academic said income, and another said capital. Everyone contributed. Geoffrey's expression "there's no hierarchy of thinking" made for a happy working environment. As we all know and legal decisions demonstrate there is no 'right' answer. *FCT v Myer Emporium* (1987) 163 CLR 199 was a scheme which practitioners expected to be upheld. The full High Court decision was a genuine surprise. Justice Graham Hill always said "we didn't know what income was until we got the decision in *Myer*." Interrogating such machinations of the Common Law were Geoffrey's forte, aided by a near photographic recall of cases and their citations.

In 1994 Geoffrey and I co-authored a casebook specifically for Commerce students. It was the first in that field: *Income Tax Analysis: Cases, Questions and Commercial Applications*. Over the years it went to nine editions with multiple authors. Geoffrey did not write as much as he could have because he let himself be distracted by leisure reading. He regretted this later and was very pleased that his article "The Limited Impact of Whitford's Beach In Urban Land Development. (2007) 17 *Revenue Law Journal* Issue 1 remained relevant and was regularly accessed. He was a foundation author of *Principles of Taxation Law* Thomson Reuters with the first of the annual editions coming out in 2008. He was an author from 2008-2013. One of the chapters he wrote was Company Law and he ensured it

dealt with both academic and commercial issues. He retired in 2008 so he had more time for other intellectual pursuits. By that time Geoffrey had spent over 25 years making some of the more complex areas of tax law accessible to students in the chapters he authored, including trusts and Part IVA.

Geoffrey was wickedly funny. When he was diagnosed with terminal cancer he never complained and continued to be great company when after his retirement a group of us would have lunch together, a glass or three of red wine and great conversation. His doctor Anu Caulfield a specialist physician who had become a personal friend was at the funeral. He enjoyed retirement because he had so many diverse intellectual interests, most of which he shared, many of which he debated. I am sad he didn't have a longer time. Lots of friends and colleagues came to his funeral and said how much they would miss him.

Our last conversation was ten days before he died. Even then he was wrestling with philosophical issues. He discussed the fact that when a person is asleep they have no consciousness or ability to describe the state when they are awake. Then he said the same issue applies to death. "The irritating thing, Cynthia, is I won't be able to tell you."

Cynthia Coleman

5 New Zealand developments

Developments in New Zealand over the past month include:

- Release of Interpretation Statement IS 16/01 (Income tax – computer software acquired for use in a taxpayer's business). This item outlines the income tax treatment for computer software that is purchased, leased, licenced, developed or commissioned for use in a business. It updates the previous 1993 policy statement.
- Release of a special report from the Policy and Strategy unit at Inland Revenue, titled *Simplifying the collection of tax on employee share schemes*. This report outlines changes relating to the collection of tax on benefits received by an employee from employee share schemes. These benefits are employment income and employers are now responsible for reporting the benefits to Inland Revenue. However, employers may choose whether tax on the benefits is withheld at source using the PAYE system. These rules apply from 1 April 2017.
- Inland Revenue have released a Factsheet on Automatic Exchange of Financial Account Information. This details the requirement that from 1 July 2017, NZ financial institutions will usually need to report certain information to Inland Revenue on accounts held by non-residents. This information may be shared with other tax jurisdictions.
- From 1 October 2016, non-resident businesses supplying remote services to customers who live in NZ and meet the criteria to register for GST will be required to charge GST on those supplies.
- Trustpower has recently lost a Supreme Court case involving a tax dispute over the deductibility of resource consent applications. Trustpower had argued that \$17.7 million of expenditures incurred on such applications were deductible at the time the expenditure was incurred. However, Inland Revenue had disallowed the deductions as the consents were intangible assets, which should be capitalised and depreciated.

Lisa Marriott

6 Vacancies

Monash University Senior Lecturer - Department of Business Law and Taxation

Job No. 550855

Faculty / Portfolio: Faculty of Business and Economics, Department of Business Law and Taxation

Location: Caulfield and Clayton campuses

Employment Type: Full-time

Duration: Continuing appointment

Remuneration: \$127,501 - \$147,018 pa Level C

(includes 17% employer superannuation)

•Achieve at one of the top 100 universities in the world

•Come work with world-class

•Monash Business School

If you're after a rewarding 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 Opportunity

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 Senior Lecturer (Level C) positions. The department is seeking to appoint suitably qualified, research focused academics with a demonstrable interest in one of the department's areas of research strength. We are particularly looking for specialists in commercial or business law but are interested in receiving applications from specialists in one or more of corporate law, taxation law, workplace law, and banking law.

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 in Australia and the Asian region. Our researchers use innovative methods and work collaboratively with scholars from other disciplines. 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 worldwide.

The department has a strong research focus supported by three research groups; the Asia-Pacific Business Regulation Group, the Workplace and Corporate Law Research Group and the Taxation Law and Policy Research Group. In addition, members of the department form part of the Ethical Regulation Research Group, an interdisciplinary group within the Monash Business School's Centre for Global Business.

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 a supportive and vibrant research culture, generous support for research assistance and research related travel for research active staff and access to a range of grants and interdisciplinary research opportunities, as well as support for development and innovation in education and curriculum design.

This role is a full-time position; however, flexible working arrangements may be negotiated.

Your application must address the selection criteria. Please refer to Download File "How to apply for Monash jobs"

Enquiries

Associate Professor Michelle Welsh, Acting Head, Department of Business Law and Taxation, +61 3 9903 2050

Position Description

Download File PD - Senior Lecturer - Department of Business Law and Taxation at <<http://www.jobs-monash.jxt.net.au/academic-jobs/senior-lecturer-department-of-business-law-and-taxation/764015>>

Closing Date Sunday 21 August 2016, 11:55pm AEST

7 Graham Hill IFA Research Prize

Applications are invited for GRAHAM HILL IFA RESEARCH PRIZE

Fully paid participation in IFA Congress and Poster Program in Rio de Janeiro 27 August 2017 - 1 September 2017

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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:

Shafi Khan, Monash 2015 [Basel]

Celeste Black, Sydney 2013 [Copenhagen]

Antony Ting, Sydney 2011 [Paris]

Fiona Martin, UNSW 2009 [Vancouver]

Kathryn James, Monash 2007 [Kyoto]

8 Tax and Transfer Policy Institute Visiting Fellow Awards 2017

The Tax and Transfer Policy Institute at the Crawford School of Public Policy, The Australian National University, is pleased to announce our Australia/New Zealand Visiting Fellow Awards for 2017.

All information is here: <https://taxpolicy.crawford.anu.edu.au/taxpolicy-grants>

The Visiting Fellow will usually spend at least one week visiting TTPI, from another academic institution in Australia or New Zealand. The successful applicant will be known as a “funded TTPI Visiting Fellow” for the relevant year. To be eligible, the Applicant would usually hold at least an 0.2 FTE position at an Australian or New Zealand University, whether as a continuing, contract or fixed-term position. It is expected that up to three Australia/NZ TTPI Visiting Fellow Awards will be granted in 2017. The decision about the Award will be made by the Director in consultation with the Advisory Board.

The Award will be for a **maximum of \$3,000** and will be awarded by payment or reimbursement of the following expenses of the Visitor:

- Economy return airfare from a location in Australia or New Zealand;
- Accommodation at University House or similar accommodation at the ANU for at least one week;
- Reimbursement upon receipts for meals/taxi/incidentals for at least one week.

The Visiting Fellow (Australian/NZ) will be provided with a desk, computer and library access with TTPI at The ANU during the visit. While funding is provided for about one week, the Visiting Fellow is welcome to apply to visit TTPI for a longer period, self-funded for the remaining period.

The visit is expected to take place before the end of 2017. During the visit, the Visiting Fellow will:

- carry out research to prepare a research paper on a specific tax or transfer policy topic, independently or with a member of TTPI;
- present a TTPI seminar on the research paper or another topic;
- prepare an Austaxpolicy blog article on the research paper or another topic;
- engage with other projects, collegial activities and events at TTPI as relevant.

It is expected that the Visiting Fellow will submit a research paper for online open access publication in the TTPI Working Paper series.

How to apply and deadline

Applications should be submitted before **1 November 2016** for 2017.

To apply, please submit to tax.policy@anu.edu.au

- Application Form, setting out the specific research project and preferred timing for the visit.
- CV including publications and two named academic referees (names only required).

Potential applicants are encouraged to contact the Director of TTPI, Professor Miranda Stewart, to discuss their application and proposed research project at miranda.stewart@anu.edu.au; +61 2 6125 5713. General enquiries to Diane Paul, tax.policy@anu.edu.au or +61 2 6125 9318.

9 13th International & European Tax Moot Court Competition 2016-2017

Dear Professor,
Dear Colleague,

I would like to hereby inform you that KU Leuven and IBFD will organize in academic year 2016-2017 the 13th edition of the International and European Tax Moot Court Competition. This unique competition entails a great opportunity for your students to interact and connect with students from various different countries while gaining first-hand experience in the field of international and European taxation.

Students will work intensively on a case drafted by IBFD researchers specifically for purposes of this competition. They will draft memoranda and present their case to a panel of renowned judges selected from academia and private practice. The Academic Chairman of the IBFD, Professor Pasquale Pistone, will serve as Arbitrator.

The 13th edition contains two parts. A first, written, phase runs from October till December 2016. The second, oral, phase will be held in Leuven from 26 March till 1 April 2016. There is no pre-selection based on the written phase, hence, all participating teams will defend their case during the oral pleadings.

The 2016-2017 Competition is open to sixteen universities. Universities are invited to send in their application by the specific deadline depending on the start of the academic year:

- before 15 September 2016: 15 September 2016
- after 15 September 2016: 2 October 2016

Participating teams may consist of at most four students and one coach. The registration fee amounts to €375 per student and covers the accommodation cost of both students and coach (7 day-stay in hotel, breakfast included), as well as all scheduled activities such as a visit to the EU Commission. Unfortunately, we cannot provide any financial aid with regard to your travel arrangements. Specific funding may however always be available within your institution or via third-party sponsoring.

Teams will be selected by the Arbitrator based on:

- a) performance of the university in the previous editions of the Competition;
- b) geographical spreading;
- c) worldwide ranking of the law school

(<http://www.topuniversities.com/universityrankings/university-subject-rankings/2015/law-legal-studies>).

Enclosed you will find both the Official Rules and Schedule for your review. We strongly advise you to consult them in order to be duly aware of the rules and deadlines. You may also

consult them on our website: <https://www.law.kuleuven.be/taxmootcourt/>

Please do not hesitate to contact me should you have any further inquiries. We are very much

looking forward to your application.

Jasper Bossuyt
Permanent Office
PhD Candidate Institute of Tax law KU Leuven
tax.mootcourt@law.kuleuven.be

Participating teams in previous editions
Universidad Carlos III de Madrid (Spain)
Northwestern University School of Law Chicago (USA)

Georgetown University Washington (USA)
Uppsala University (Sweden)
Vienna University of Economics and Business (Austria)
University of Belgrade (Serbia)
Maastricht University (Netherlands)
Tilburg University (Netherlands)
Corvinus University of Budapest (Hungary)
University of Heidelberg (Germany)
University of Helsinki (Finland)
KU Leuven (Belgium)
LUISS Roma Guido Carli (Italy)
University of Osnabrück (Germany)
Lund University (Sweden)
Universiteit Antwerpen (Belgium)
Queen Mary & Westfield (UK)
Université Catholique de Louvain (Belgium)
Universiteit Utrecht (Netherlands)
Bocconi Milan (Italy)
University of Navarre (Spain)
O.P. Jindal Global University (India)
University of Bergamo (Italy)
University of Luxembourg (Luxembourg)
Warsaw University (Poland)
University of Florida (USA)
School of Law Rio de Janeiro (Brazil)
KIMEP University (Kazakhstan)
Università Cattolica del Sacro Cuore (Italy)
University of Malta (Malta)

10 Call for papers

The organising committee of the International Conference of Chinese Tax and Policy is pleased to announce this call for papers for the 2016-17 conference. The conference is to be held at the University of Sydney, Sydney, Australia on January 16-17, 2017.

The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the Journal of Chinese Tax and Policy (<http://jctpjournals.org/>), the Department of Public Economics of Xiamen University (<http://czz.xmu.edu.cn/user/index.asp>) and the Taxation Law and Policy Research Institute of Monash University (<https://business.monash.edu/business-law-and-taxation/research/research-groups/taxation-law-and-policy-research-group>).

The organising committee welcomes any paper dealing with the conference theme: The Role of Tax in the New Chinese Economy.

Possible Topics/Streams

- Double taxation
- Tax and e-commerce
- Tax and Alternative Forms of Finance
- Taxation of Financial Instruments/Products/Arrangements
- Tax Administration and Compliance
- Tax Information Sharing
- Tax and Crime
- Tax and Intellectual Property

All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*, subject to an international blind peer-review process.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in English, and please provide the Chinese original if the work has been translated.

- If translation is needed for the paper, it can be applied with the *Journal of Chinese Tax and Policy*

Please send all submissions to jctpjournal@gmail.com

Key Dates

| | |
|-----------------------|--|
| September 13, 2016 | Final date for submission of Abstracts. Acceptance will be notified by the end of September, 2016. |
| November 30, 2016 | Final date for submission of written conference papers if assistance is required for the translated document. |
| December 18, 2016 | Final date for submission of written conference paper for inclusion in full conference papers made available to conference attendees on the conference website. |
| December 31, 2016 | Final date for submission of PowerPoint presentations for conference speakers. |

Registration costs

There is no registration fee for this conference.

Contact

Charlotte Hang, Angel Huang, Steven Xu

Email: jctpjournal@gmail.com

Eva Huang

Editor | The Journal of Chinese Tax and Policy

eva.huang@sydney.edu.au

Journal of Australian Taxation

The *Journal of Australian Taxation* is calling for papers for inclusion in its 2016 volume. Submissions on all areas of taxation law and policy are welcome.

Please email submissions to the Editor, Keith Kendall at k.kendall@latrobe.edu.au.

Latest articles and reviews may be accessed at www.jausttax.com.

Kevin Holmes, retired professor at Victoria University of Wellington and ADB international tax consultant, is the new editor of the *Asia-Pacific Tax Bulletin*. Kevin would be happy to receive from ATTA members analytical articles concerning contemporary tax issues in countries in the Asia-Pacific region. Submissions may be sent to k.holmes@ibfd.org

Austaxpolicy.com Blog hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy .

Our goal is to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution!

We are keen to build your contributions to the Blog and our wider audience so please consider publishing with us, based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

Tax and Transfer Policy Institute publication series: We look forward to your contributions!

Working Paper series published by the Tax and Transfer Policy Institute, The ANU.

We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Policy Brief series

We have this month launched a new Policy Brief series. Policy Briefs provide a thorough, accessible explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF and also as Brief on the Aust taxpolicy.com blog. If you are interested in publishing a Policy Brief, please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

11 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the AustLII <<http://www.austlii.edu.au>>, Federal Court <<http://www.fedcourt.gov.au>>, Victorian Bar Tax Bar Association <<https://www.vicbar.com.au/bar-associations/tax/news>> websites and BarNet Jade alerts.

Administrative Appeals Tribunal

“On 1 August 2016, the Administrative Appeals Tribunal of Australia (AATA) handed down its decision in *Lam v Commissioner of Taxation* [2016] AATA 552.

The case concerned the liability of the taxpayer, being the partnership between Mr T T Lam and Ms H T Ngo, to an administrative penalty for failure to withhold amounts as required by Div 12 of the Pay As You Go (PAYG) withholding provisions contained in Pt 2-5 of Sch 1 to the Taxation Administration Act 1953 during the period 1 July 2004 to 30 September 2008 (the “relevant period”) for payments contended by the respondent (the “Commissioner”) to have been made under a labour hire arrangement; it also concerns the question of whether that penalty ought to be remitted further pursuant to s 298-20 of that Schedule.

The court has dismissed the appeal and found that the applicant had failed to discharge the burden of proof under section 14ZZK(b)(ii) of the Taxation Administration Act 1953.”

Source: KPMG *Daily Tax News* 2 August 2016

Federal Court of Australia

Rawson Finances Pty Ltd v Commissioner of Taxation [2016] FCAFC 95 (12 Jul 2016)
Evidence – letter of request to judicial authorities of a foreign country – meaning of “to take the evidence of the person” – whether request that subpoena duces tecum be issued was in aid of, or ancillary to, the taking of the evidence of the person

Deputy Commissioner of Taxation v Rodriguez [2016] FCA 860 (29 Jul 2016)
Superannuation – contraventions of ss 62(1), 65(1) and 84(1) of the Superannuation Industry (Supervision) Act 1993 (Cth)

Superannuation – consideration of the imposition of a civil penalty order pursuant to s 196(3) of the Superannuation Industry (Supervision) Act 1993 (Cth) – serious contravention within the meaning of s 196(4) of the Superannuation Industry (Supervision) Act 1993 (Cth) – consideration of principles and factors relevant to the assessment of an agreed monetary penalty

New South Wales Supreme Court

Deputy Commissioner of Taxation v Anglo American Investments Pty Ltd [2016] NSWSC 975

Button J, 14 July 2016

Procedure – application to strike out amended defence – whether amended defence doomed to failure – judicial consideration of “conscious maladministration in process of assessment” – combined effect of s 175 of the Income Tax Assessment Act 1936 (Cth) and s 350-10(1) of Sch 1 of the Taxation Administration Act 1953 (Cth) – defence struck out

Deputy Commissioner of Taxation v Fitzgerald [2016] NSWSC 971 (14 Jul 2016)

Taxation – PAYG withholding amounts – director penalty – whether director penalty notice served on defendant – whether defendant lost opportunity to wind up company in order to remit penalty – judgment for the plaintiff.

Oak Brick Investment Pty Ltd v Chief Commissioner of State Revenue [2016] NSWSC 1039 (29 Jul 2016)

Taxes and duties — Section 107 of the Duties Act 1997 — Plaintiffs entered into a deed granting a call option to require a vendor to sell to them dutiable property — Plaintiffs entered into an agreement to rescind the deed on a third party entering into a contract to purchase the dutiable property from the vendor — Whether plaintiffs are to be treated as having assigned their right under the call option — Plaintiffs did not assign their rights under the call option — Plaintiffs did not nominate a purchaser on or in connection with the exercise of a call option — Assessment that plaintiffs liable for call option assignment duty revoked.

Deputy Commissioner of Taxation v Bonaccorso (No 3) [2016] NSWSC 1018 (5 Aug 2016)

Procedure – civil – pleadings – application to strike out Defence – where Defence contains unintelligible and irrelevant allegations and fails to plead material facts – whether pleading is embarrassing – whether defendant should be given the opportunity to re-plead.

Victorian Supreme Court

Mercedes-Benz Australia/Pacific Pty Ltd v Commissioner of State Revenue [2016] VSCA 194 (11 August 2016) (Tate, Beach and Ferguson JJA)

Taxes and duties – Imposition of duty on registration of vehicles – Applicant unsuccessfully claimed vehicles exempt because sole or primary purpose of registration was for sale of vehicles and/or use as demonstrator vehicles – Commissioner’s determination confirmed by Victorian Civil and Administrative Tribunal – Appeal on question of law – Vehicles part of fleet of courtesy vehicles provided to customers while their own vehicle was serviced – Courtesy vehicles were part of applicant’s sales strategy – Vehicles ultimately sold – Applicant’s primary purpose in registering vehicles was for provision of alternative transport for service customers not for their sale or use as demonstrator vehicles – Purpose to be determined by reference to objective facts and subjective intention – Leave to appeal granted – Appeal dismissed – *Duties Act 2000* s 231(2)

Western Australia Supreme Court

Association of Mining and Exploration Companies Inc -v- Commissioner of State Revenue [2016] WASCA 131 (29 July 2016) (Buss P, Newnes JA, Mitchell JA)

Appeal from State Administrative Tribunal - Exemption for charitable body or organisation from liability to pay-roll tax - Commissioner's discretion to grant exemption and specify day on which it comes into operation - Where appellant sought exemption and refund for previous five years - Where parties agreed that appellant had been a charitable body at all material times - Whether Tribunal erred in treating charitable status as an irrelevant consideration - Whether Tribunal erred in treating delay in bringing application for exemption as a relevant consideration - Whether Tribunal erred in identifying a 'starting point' for the exercise of its discretion - Whether Tribunal denied appellant natural justice - Whether Tribunal ought to have applied Commissioner's policy

Colin Fong

12 Tax and related meetings

Local

Tax Research seminar at UNSW, Monday 22 August 2016, Grant Wardell-Johnson, Partner, KPMG, on **Tax Reform**, UNSW, QUAD Building, level 2, room TBC, 12.30-1.30pm. A light lunch will be provided. Please RSVP to Assoc Prof Fiona Martin, f.martin@unsw.edu.au

Thirty Years on: GST at a Cross-Roads. A conference to mark the 30th anniversary of GST in New Zealand, Thursday 1 Sept 2016, Auckland, New Zealand. This conference will analyse the design and operation of the New Zealand GST regime. We have gathered presenters from GST practice, Inland Revenue and academia to review the current state of New Zealand's GST regime and to address the most topical issues. Conference sessions will cover:

- New Zealand's GST regime as a template for other jurisdictions to follow
- The operation of the "new" input tax and change-of-use apportionment regimes
- The pending imposition of GST on imported services (the "netflix tax")
- The operation of the OECD Guidelines on VAT and the New Zealand remote services legislation
- Problems arising from the compulsory Zero-rating of land
- Options for imposing GST on low-value imported goods
- The GST treatment of mixed-use assets

Further Enquiries

Conference Steering Committee Chair: Mark Keating, University of Auckland
m.keating@auckland.ac.nz

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. Further details will be provided as we get closer to the time but if you have any queries in the meantime, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

The **Tax Institute's** website 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 or register online at 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 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

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 2016 events:
The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

IBFD International Tax Courses - A selection of related courses in 2016
Int. Taxation of Oil and Gas and Other Mining Activities 30 August - 2 September 2016, Singapore

Principles of Transfer Pricing 5-9 September 2016, Kuala Lumpur
China Corporate Taxation 19-21 September 2016, Amsterdam
Transfer Pricing Valuation 26-27 September 2016, Amsterdam
Principles of Transfer Pricing 5-9 September 2016, Kuala Lumpur
Tax Planning in the Middle East 3-5 October 2016, Amsterdam
Post-BEPS Mergers and Acquisitions Tax Planning 17-19 October 2016, Singapore
European Value Added Tax – Selected Issues 16-18 November 2016, Amsterdam
Advanced VAT Optimisation 12-13 December 2016, Amsterdam
For entire course portfolio, see <http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>
See also <http://www.ibfd.org/Training/Find-course>

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>
2016 Madrid, Spain (25 August - 30 August 2016)

<https://www.ifa.nl/activities/annual_congresses/Pages/2016_Madrid_Congress_19.aspx?source=%2fPages%2fdefault.aspx>

Subject 1:

Dispute resolution procedures in international tax matters

Subject 2:

The notion of tax and the elimination of international double taxation or double non-taxation

Tentative Seminar Programme

IFA/OECD

IFA/EU

Recent developments in international taxation

Latin-American tax seminar

Tax judges seminar

Taxation of activities performed in breach of legal regulations (Illegal activities)

Taxation of venture capital: Funds, managers and investment structure

International taxation of sportsmen, sport organizations and sports events

How has BEPS affected to MNEs relocation?
VAT and direct taxation of digital economy: Old problems, new solutions?
2017 **Rio de Janeiro, Brazil**, 27 August – 1 September
2018 **Seoul, Korea, Rep of**, 2 September – 13 September
2019 **London, United Kingdom**, 8 September- 13 September

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

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

To mark the 40th anniversary of the publication of the journal *Financial Theory and Practice* as well as of the change of its name to *Public Sector Economics*, the Institute of Public Finance is delighted to host the 2016 Conference: **Public Sector Economics** (October 14-15, 2016, Zagreb, Croatia).

Invited distinguished keynote speakers will address important insights on this topic and papers from all areas of public sector economics will be presented. We wish to encourage high-quality research on the role and functioning of the public sector at macroeconomic, sectoral and microeconomic levels in both advanced and emerging market economies. With taxes high and growth prospects anaemic in many countries, expected public revenues are often insufficient to cover the growing costs of public services associated with an ageing population and improve the quality of public infrastructure, health, education and R&D. The future of the public sector is thus unclear. The conference will provide a platform to economists and professionals working in the public sector to offer their views on how we came to this state of affairs, and to discuss prospects and policies for a better performing public sector.

<<http://www.ijf.hr/eng/conferences/public-sector-economics/1120>>

7th International Tax Conference, 13 October 2016, Sofitel Hotel, Shanghai. IBFD is delighted to announce the 7th of its Tax Lecture Series events. We will focus on the BEPS developments in China and aim to provide a platform of discussions on the BEPS Project in general and its impact on China. Participants will receive a free book and 2 weeks trial access to our renowned Tax Research Platform.

< http://www.ibfd.org/IBFD-Tax-Portal/Events/7th-International-Tax-Conference?utm_source=Event-email-campaign&utm_medium=email&utm_campaign=EV11-07-2016&utm_term=&utm_content=7th-International-Tax-Conference>

The Foundation for International Taxation and IBFD proudly present their **first joint International Taxation Conference 2016: BEPS and beyond BEPS: A year later**, 1-3 December 2016, ITC Maratha Hotel, Mumbai. The 2015 International Taxation Conference was devoted to giving an overview of the BEPS project and its actions. This year, we have singled out a number of actions for discussion and debate through both presentations by experts and panel discussions of knowledgeable specialists. Key topics selected for the forthcoming conference in December are as follows:

- Multilateral Instrument – Action 15
- Automatic Exchange of Tax Information – Action 13
- Digital Economy – Action 1

Other topics selected for presentation and/or debate at the conference include: Base Erosion Measures – Actions 2, 3, 4, 5 & 7; Treaty Abuse and Anti-avoidance – Action 6; Transfer Pricing and Value Creation – Actions 8-10; and BEPS and Dispute Resolution – Action 14..

<http://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2016?utm_source=Event-email-campaign&utm_medium=email&utm_campaign=EV11-07-2016&utm_term=&utm_content=International-Taxation-Conference-2016>

The Society of Legal Scholars Annual Conference, University of Oxford, Tuesday 6th September – Friday 9th September. This year's theme is 'Legislation and the Role of the Judiciary' <<http://www.slsconference.uk/call-for-papers>>. The Tax Law section will meet in the second half of the conference on Thursday 8th and Friday 9th September and Professor Judith Freedman (Oxford) has agreed to give a presentation.

Other useful tax and law related conference websites include the

International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

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

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

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

The Contradictions of International Tax, 9 August 2016 - **Miranda Stewart**

Gender Responsive Budgeting at the OECD, 3 August 2016 - Monica Costa

Election 2016: A Lesson in the Politics of Superannuation Policy, 25 July 2016 - Emily Millane

Tax Revenue Trends in Asia and Latin America: A Comparative Analysis, 21 July 2016 - Joshua Aizenman, Yothin Jinjarak, Jungsuk Kim and Donghyun Park

Barkoczy, Stephen; Wilkinson, Tamara; Monotti, Ann L & Davison, Mark *Innovation and venture capital: law and policy*, Leichhardt, NSW, Federation Press, 2016

Hodgson, Helen 'A competitive superannuation system: will efficiency gains follow?' *The Conversation* 4 August 2016 <<https://theconversation.com/a-competitive-superannuation-system-will-efficiency-gains-follow-63393>>

Hodgson, Helen 'Wealth inequality shows superannuation changes are overdue' *The Conversation* 25

July 2016 <<https://theconversation.com/wealth-inequality-shows-superannuation-changes-are-overdue-62770>>

Jordan, Chris 'Your experience matters to us', Commissioner's speech to the National Small Business Summit, Thursday 16 July 2016, Doltone House Jones Bay Wharf, Sydney

<<https://www.ato.gov.au/media-centre/speeches/commissioner/commissioner-s-speech-to-cosboa>>

Kenny, Paul 'Australia's reputation for fine wines is under threat' *The Conversation* 19 July 2016

<<https://theconversation.com/australias-reputation-for-fine-wines-is-under-threat-62432>>

Kraal, Diane 'Australia is missing out on tax revenue from gas projects' *The Conversation* 26 July 2016 <<https://theconversation.com/australia-is-missing-out-on-tax-revenue-from-gas-projects-62899>>

Nettle, Geoffrey 'Applications for special leave in tax matters', Tax Bar Association Annual Dinner, 29 October 2015

<<https://www.vicbar.com.au/GetFile.ashx?file=BarAssocTaxFiles%2f29.10.15++TAX+BAR+ASSOCIATION++Speech++Melbourne.pdf>>

Palmer, Charis; Hall, Georgina; Westerman, Helen; Henderson, Jenni & Mountain, Wes 'The curious incentives and consequences of negative gearing' *The Conversation* 11 August 2016 <<https://theconversation.com/the-curious-incentives-and-consequences-of-negative-gearing-62630>>

Sathye, Milind 'India's GST promises growth, reform and opportunities' *The Conversation* 8 August 2016 <<https://theconversation.com/indias-gst-promises-growth-reform-and-opportunities-63517>>

Schilling, Meredith 'Questions of law - the post-Haritos landscape', Slides from the seminar presented on 19 May 2016.

<<https://www.vicbar.com.au/GetFile.ashx?file=BarAssocTaxFiles%2fMeredith+Schilling+Haritos+CPD+May+2016.pdf>>

Tax and Transfer Policy Institute Crawford School of Public Policy *Policy Brief* 1/2016, August 2016

'Effective marginal tax rates' - David Ingles and David Plunkett

<https://taxpolicy.crawford.anu.edu.au/files/uploads/taxstudies_crawford_anu_edu_au/2016-08/ingles_plunkett_policy_brief_1_2016_last.pdf>

Tax and Transfer Policy Institute Crawford School of Public Policy *Global corporate tax: anti-abuse, transparency and co-operative compliance*,

Chris Vanderkley TTPI roundtable 20 July 2016

Judith Freedman TTPI roundtable 20 July 2016

Karen Payne TTPI roundtable 20 July 2016

Kelly Dent TTPI roundtable 20 July 2016

Audio Recording 20 July Keynote speaker Judith Freedman and panellists

<<https://taxpolicy.crawford.anu.edu.au/news-events/events/7825/global-corporate-tax-anti-abuse-transparency-and-co-operative-compliance?tb=download#tab>>

Tax and Transfer Policy Institute Crawford School of Public Policy Working Paper Series <<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications>>

Apps P, August 2016, Gender equity in the tax-transfer system for fiscal sustainability, paper no 5

Murphy C, June 2016, Efficiency of the tax system: a marginal excess burden analysis, paper no 4

Ingles D, March 2016, Does Australia need an annual wealth tax? (And why do we now apply one only to pensioners), paper no 3
G Kudrna, C Tran, February 2016, Budget repair measures: tough choices for Australia's future, paper no 2
Emery J, January 2016, Decoding the regulatory enigma: how Australian regulators should respond to the tax challenges presented by bitcoin, paper no 1

(2016) 98 *Taxation Today* – (September)

- Supreme Court Finds Against Trustpower in Feasibility Expenditure Case – Bevan Miles and Vivian Cheng
- The Bright-line Test on Residential Property Sales: Another Pseudo Capital Gains Tax Regime? [Part 1] – Ian Reid and Lin Mei Tan

Overseas

Altamirano (Jnr), Julio *The progressive value added tax (VAT) the cure for the global financial crisis... is a higher inflation target plausible by overcoming most of the costs of inflation?* Discussion forum, Amazon Digital Services LLC, 2016
<http://www.amazon.com/Progressive-Financial-Inflation-Plausible-Overcoming-ebook/forum/Fx3H0KAJXKNJAW3/-/1?_encoding=UTF8&asin=B01CTWZ6CS>

Blissenden, Michael 'Teaching undergraduate law students in the 21st Century – pedagogy in a technological era (2015) 1 *Athens Journal of Law* 213-220
<<http://www.athensjournals.gr/law/2015-1-4-2-Blissenden.pdf>>

Blissenden, Michael 'Law student learning, storytelling and student device initiatives' (2016) 2 *Athens Journal of Law* 127-136 <<http://www.athensjournals.gr/law/2016-2-3-1-Blissenden.pdf>>

British Tax Review Number 3 2016

Current Notes

CRS/DAC, FATCA and the GDPR - Philip Baker

HMRC's offshore initiative, the Panama Papers and the future of the British offshore financial

Centres - Philip Baker

History repeating itself? Anon

Case Notes

UBS and DB Group Services: a departure from the conventional approach? Hui Ling McCarthy and Sarah Black

Italmoda: the birth of the principle of third-party liability for VAT fraud - Rita de la Feria and Rebecca Foy

WebMindLicenses Kft v Nemzeti Adó- és Vámhivatal Kiemelt Adó- és Vám

Főigazgatóság: base erosion, substance and human rights, a timely judgment of the CJEU - Robert Attard

Articles

Anti-Avoidance Principles Under Domestic and EU Law - Lord Robert Reed

Is Tax Really Different? The Honorable Mr Justice Malcolm Wallis

Tax Avoidance: A Threat to Corporate Legitimacy? An Examination of Companies' Financial

and CSR Reports - Kevin Holland, Sarah Lindop and Fatimah Zainudin

Income from Immovable Property—Preserving the *Situs* and the *Permanent Establishment* Principles - Dhruv Sanghavi

Bulletin for International Taxation Number 7 - 2016

International - ICSID Arbitration: BITS, Buts and Taxation - An Introductory Guide - Stefano Castagna

Egypt/International - The Tax Policy Debate Regarding Tax Incentives in Developing Countries: The Case of Targeted Tax Incentives in Egypt - **Mahmoud M Abdellatif Khalil** and **Binh Tran-Nam**

International-VAT Implications of Outsourcing - **Rebecca Millar**, Satya Poddar, Piet Battiau, Andrea Parolini and Caroline Heber
International/United Kingdom - The United Kingdom's Diverted Profits Tax and Tax Treaties: An Evaluation - Ramon Tomazela Santos
International/Netherlands - Debt-Financing in the Netherlands – Recent Developments Regarding the Dutch Anti-Base Erosion Rules and the Consequences for Non-Dutch Multinationals - Jeroen Schmitz, Ramon Hogenboom and Pieter Ruige
China (People's Rep.)/Hong Kong - A Comparative Study of the General Anti-Avoidance Rules of Mainland China and Hong Kong – Legislation, Interpretation and Application - Yating Yang

Cadesky, Michael; Hayes, Ian & Russell, David *Towards greater fairness in taxation: a model taxpayer charter*, Amsterdam, IBFD on behalf of AOTCA, CFE and STEP, 2016, ISBN: 978-90-8722-354-0, 264 pp, Price: EUR 55 / USD 65 (VAT excl.)

European Taxation Issue No 7 - 2016

International - Beneficial Ownership: Concept, History and Perspective - Caroline Poiret
Greece - What's Wrong with the Greek General Anti-Avoidance Rule? Konstantinos Petoumenos
Portugal - The Deduction of Corporate Costs in Portugal: Recent Developments - António Martins
EU update – Commission - Oana Popa; Parliament - Oana Popa; Parliament and Council - Oana Popa; Court of Justice - Oana Popa
What's going on in ...
Germany - The Proposed Draft of the Investment Tax Reform Act - Petra Eckl
Germany - Constitutionality of Treaty Override - Adrian Cloer and Tobias Hagemann
Italy - Italian Supreme Court Holds that CFC Rules Are Compatible with EU Law and Tax Treaties - Francesco Avella and Valentina Mollica

International Transfer Pricing Journal Number 4 - 2016

Luxembourg - BEPS, EU State Aid Investigations and LuxLeaks: And What about Luxembourg? Jean Schaffner and Sophie Balliet
International - JTPF Discussion Paper on Comparables in the European Union - Roman Dawid
International - When Could the Berry Ratio Be Used in Transfer Pricing Analyses? Ron Dorward
France - New Developments Regarding Transfer Pricing Documentation Requirements under the 2016 Finance Act - Pierre-Jean Douvier and Juliana Benamran
Recent developments
Belgium - Courts Hold That Notional Interest Deduction Does Not Require Substance - Frank Mortier
Belgium - Reporting Rules on Payments to Tax Havens Deemed Constitutional - Frank Mortier
Canada - Federal Court of Appeal Upholds Lower Court Decision in Marzen: Key Lessons for Canadian Taxpayers - Muris Dujsic, Simon Gurr and Alex Evans
Colombia - BEPS Initiative in Colombia: Transfer Pricing for the Modern World - María Isabel Espinel Coral
India - India at the Forefront in Implementing BEPS-Related Measures: Equalization Levy in Line with Action 1 - Mansi Agrawal
India - Yet Another Vodafone India Judgment - Vatika Bhatnagar
Italy - New Rules on International Tax Rulings for Enterprises with International Business Operations - Federico Di Cesare
Poland - Transfer Pricing Documentation Changes - Marcin Jamrozý

Lang, Michael & Lejeune, Ine (ed) *VAT/GST in a global digital economy*, Alphen aan den Rijn

The Netherlands, Wolters Kluwer, 2015, Hardcover €130.00

Chapter 1 The New Models of the Digital Economy and New Challenges for VAT Systems - Francesco Cannas.

Chapter 2A The Treatment of ‘Digital Products’ and Other ‘E-Services’ under VAT - Marie Lamensch

Chapter 2B Comments on Chapter 2: View of the Court of Justice on Rates and Neutrality: Ruling in K Oy - Ine Lejeune

Chapter 3 VAT and Virtual Reality: How Should Cryptocurrencies Be Treated for VAT Purposes? Oskar Henkow

Chapter 4A Intermediated Delivery and Third-Party Billing: Implications for the Operation of VAT Systems around the World - Sophie Claessens & Tom Corbett

Chapter 4B Comments on the Discussion of Article 9a of Implementing Regulation 1042/2013 - Duy Nguyen

Chapter 5 Exploring the Potential Linkages Between Income Taxes and VAT in a Digital Global Economy - Walter Hellerstein

Chapter 6 VAT Collection and Compliance in the Digital Economy: Challenges and Opportunities - Christophe Waerzeggers

Chapter 7A Digital Economy International Administrative Cooperation and Exchange of Information in the Area of VAT - Thomas Ecker

Chapter 7B International Administrative Cooperation and Exchange of Information in the Area of VAT - Björn Westberg

Chapter 7C Digital Economy: International Administrative Cooperation and Exchange of Information in the Area of VAT – EU Perspective - Costantino Lanza

Chapter 8 Looking Ahead: Potential Solutions and the Framework to Make Them Work - **Rebecca Millar**

Chapter 9 Conclusions: The Future of VAT in a Digital Global Economy – Innovation versus Taxation - Ine Lejeune & Sophie Claessens

Pistone, Pasquale and Ezcurra, Marta Villar (ed) *Energy taxation, environmental protection and state aids: Tracing the path from divergence to convergence*, Amsterdam, IBFD, 2016, ISBN: 978-90-8722-372-4 (print/online), 978-90-8722-373-1 (eBook), 442 pp. Price includes delivery. Price (print/online): EUR 110 / USD 130 (VAT excl.); Price (eBook): EUR 88 / USD 104 (VAT excl.)

Chapter 1: Energy Taxation, Climate Change and State Aid Policy in the European Union: Status Quo and the Need for Breakthroughs - Marta Villar Ezcurra

Chapter 2: Environment and Taxation: State Intervention from a Theoretical Point of View - Elizabeth Gil García and María Teresa Soler Roch

Chapter 3: Energy Tax Incentives: United States Perspectives - Janet E. Milne

Chapter 4: Reflections on the Scandinavian Model: Some Insights into Energy-Related Taxes in Denmark and Sweden - Mikael Skou Andersen

Chapter 5: Environmental Taxes and Tax Incentives: The Spanish Model of Intervention - Jesús Rodríguez Márquez

Chapter 6: Seeking the Rationale of the Current Framework of Energy Taxes: Would a Tax on Electricity Production Be a Good Option? The Spanish Case - José A. Rozas

Chapter 7: Design of Energy Taxes in the European Union: Looking for a Higher Level of Environmental Protection - Federica Pitrone

Chapter 8: (Environmental) Border Tax Adjustments in Respect of Energy Taxes: Between Limits and Possibilities - Alice Pirlot

Chapter 9: Challenges to China from Carbon Tax Border Adjustment under Global Climate Change and China’s Answer - Yingfeng Long

Chapter 10: Seeking the Rationale behind the Current Concept of Fiscal State Aid: The EC Draft Notice and Beyond - Jerónimo Maillo

Chapter 11: Taxes with Environmental Purposes and State Aid Law: The Relevance of the Design of the Tax in Order to Justify Their Selectivity - Estela Ferreira Serret

Chapter 12: State Aid Schemes for Environmental Protection in the Form of Tax Exemptions or Reliefs in Energy Taxes - María Amparo Grau Ruiz

Chapter 13: The System of State Aid for Environmental Protection: Internal Rules and European Principles - Caterina Verrigni

Chapter 14: Energy Taxes and Promotion of Renewable Energy Sources (RES): Combination of Excise

Reliefs and Supply Obligations of RES Seen from the State Aid Perspective - Álvaro Antón Antón

Seer, Roman & Wilms, Anna Lena *Surcharges and penalties in tax law*, Amsterdam, IBFD, 2016, ISBN: 978-90-8722-371-7, 854 pp, Price: EUR 95 / USD 110 (VAT excl.)

World Tax Journal Number 2 - 2016

The 21st Century Multilateralism in International Taxation: The Emperor's New Clothes?

Ricardo García Antón

Taxing Investments in the Asia-Pacific Region: The Importance of Cross-Border Taxation and Fiscal Incentives - Katharina Nicolay and Verena Wiedemann
Sovereign Immunity and Source State Taxation of Sovereign Wealth Funds: Is It Time to Re-Evaluate? Richard Snøeij

Multinational Firm Theory and International Tax Law: Seeking Coherence - Romero JS Tavares

14 Quotable quotes

“Damien Carrick: So far we've been talking about technology bypassing the use of lawyers and we've been talking about how technology might transform the legal workplace, for those who remain in the industry. Looking into the future, do you think that artificial intelligence will play a role, not just in document selection and what have you, but could it actually play a role in coming up with legal positions or legal arguments?”

Richard Susskind: Increasingly yes, they can. The way in which these systems will solve problems in the future won't be by mimicking or replicating the way human lawyers think. They will be sorting out our difficulties in new ways. So let me pick an example. The systems that can predict the outcome of court decisions. The question that almost any businessperson asks when they have a dispute before them is what is my chances of winning here? The way our lawyers answer that question is by looking at the substantive legal issues and engaging in a process of legal reasoning and legal problem solving.

But there's another entirely different way that is emerging, that's really using statistical prediction, it's looking at the past behaviour of courts, who the judge was, which court it was, who the parties were, what time of day it was decided, all sorts of variables. And it turns out that one can make a more accurate prediction about the outcome of a court decision based on the past data than based on the reasoning of lawyers.”

Source: ‘Technology and the law’, ABC Radio, Radio National, *Law Report*, Tuesday 10 May 2016

“The phenomenal success of Pokemon Go raises an important question: how to tax virtual reality.

The game is free, but players can use real-world money to buy PokeCoins to accelerate their progress through the game.

... “There are some fundamental tax questions that are emerging today, such as how do you tax virtual reality experience,” said Niv Tadmore, a partner in Clayton Utz’s national tax team. “Which country should tax such experience? How do you actually collect the tax?””

Source: Mather, Joanna ‘Pokemon GO highlights problem of how to tax virtual reality’ *Australian Financial Review* 5 August 2016 p 3

“New laws in Australia will force tax advisers to notify authorities if they spot aggressive tax minimisation schemes like the notorious “double Irish, Dutch sandwich” linked to global tech companies.”

Source: Mather, Joanna ‘Accountants, lawyers balk at ‘dob-in’ rules’ *Australian Financial Review* 5 August 2016 p 10

“The pink tax

Have you ever noticed the price difference between products aimed at men and women? That purple floral can of deodorant for lady sweat is more expensive than the dark blue can for manly men.

But why? Surely the men's Powerful Ice Blast Technology: Fighting Perspiration Like An Angry Bear costs more to produce? It certainly is exhausting just reading the blurb.

But no, lots of products aimed at women cost more than those for men, even if it is the same razor (just a different colour).

The Census could identify just how much of our income is spent on gendered products - also known as the 'Pink Tax'.

I recommend women be informed of this farce at a young age; I wish I'd known how much money I could have saved over the years by purchasing men's standard razors instead of the pretty feminine variety. (Or by skipping shaving altogether, as per the secret feminist manifesto).”

Source: Fidge, Deirdre ‘Census 2016: From pink tax to emotional labour, questions the survey should have asked’, ABC News 12 August 2016
<<http://www.abc.net.au/news/2016-08-12/census-questions-for-women/7722900>>



June 2016

ATTA Hill Medal

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

The ATTA Hill Medal is awarded at the discretion of the ATTA Executive based on nomination. As this Medal is awarded to recognise an outstanding contribution the expectation is that, if a Medal is awarded at ATTA's Annual Conference, then at most one person will be recognised. In exceptional situations where there are two equal nominees in a year two Medals may be awarded.

Nominations on the attached form need to be forwarded to Adrian Sawyer (President) via email: adrian.sawyer@canterbury.ac.nz, by **31 August 2016**.

Nominations must address:

Australasian tax teaching:

To support the case put forward for how the nominee has made an outstanding contribution to the craft and scholarship of tax teaching, the nomination should provide support through concrete examples, evidence of recognition of excellence and metrics of impact (where available).

Australasian tax policy:

Australasian tax policy is to be interpreted broadly and encompasses: academic scholarship; engagement and leadership in tax policy debates and development; and public advocacy. The nomination should provide support through concrete examples, evidence of recognition of excellence and metrics of impact (where available).

Process:

Receipt of nominations (with an accompanying brief CV, if available), will be acknowledged and the details of the nomination and identity of the nominee will be kept confidential.

The decision of the Executive is final and no correspondence will be entered into after that decision is made.

The fact that a nominee is not awarded the Medal does not mean that they cannot be nominated in a subsequent year.

Details of previous recipients of the ATTA Hill Medal can be found at: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/atta-medal>

2016 Nomination Form for the ATTA Hill Medal

Name of Nominee: _____

Area(s) for nomination:

- Outstanding contribution to tax teaching; and/or
- Outstanding contribution to tax policy

Statement of Support for Nomination (Please use up to 2 pages, typed)

Please attach supporting evidence

Name and contact details of Nominator:

ATTA News September 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au
ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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| 7 Tax and Transfer Policy Institute Visiting Fellow Awards 2017 | 7 |
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1 Presidential column

Spring has certainly arrived with warmer days and more colour in the gardens. This also means that the end of semester is only weeks away, bringing with it the realisation that exam marking will follow, and soon afterwards the end of another academic year. Most importantly this means that the next ATTA Conference is not far away.

As mentioned later in this Newsletter, the Call for Papers has been extended until the end of this month. For anyone who may have missed the earlier closing date then you have a short period to send in your abstract to the organising team. Nominations for the PhD student scholarship applications for a waiver of the registration fee have closed. The ATTA Executive will be reviewing these with successful nominees advised by early October. Conference registrations are open with the Super Early Bird closing date not far away.

This Newsletter contains details for a number of other upcoming conferences, congresses and symposiums. In addition to planning on attending ATTA, I would encourage members to look for other opportunities to present their research and to network with colleagues. Please also encourage those who have recently completed their doctoral dissertation to consider submitting their dissertation for the OUP ATTA Doctoral series. Further details are included in the Newsletter.

The *30 Years of GST in New Zealand Conference* that was held on the 1 September 2016 was, in my slightly biased view, an excellent event. The Conference was opened by Sir Roger Douglas and Dr Don Brash, followed by 11 presentations from academics, barristers, officials and practitioners. My congratulations go to Mark Keating and his team at the University of Auckland for ensuring this initiative was a great success. Most of the papers will be published in the March 2017 issue of the *New Zealand Journal of Taxation Law and Policy*.

Adrian Sawyer

2 ATTA's 29th Annual Conference

The School of Accounting and Commercial Law at Victoria University of Wellington will host the Australasian Tax Teachers' Association's 29th Annual Conference. The theme of the conference is "Tax and Society". The conference will take place at the Copthorne Hotel and Resort, Solway Park in Masterton from 18 to 20 January 2017. Masterton is in the Wairarapa, a beautiful winemaking region 95kms north of Wellington.

We have had some approaches for extra time to submit an abstract for the conference. Therefore, we will accept late submissions up to the end of September. Please email Lisa Marriott (lisa.marriott@vuw.ac.nz) with your abstract.

Registration is now open. The link to the registration page is:
<http://www.victoria.ac.nz/sacl/about/events/atta-2017/registration-for-atta-2017>

Registration options include (all prices are in New Zealand dollars and include GST):

- Super Early Bird: \$595 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 15 October 2016
- Early Bird: \$655 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 15 December 2016
- Full Fee (after 16 December 2016): \$695 (3 day conference attendance including welcome function, conference dinner and farewell function)
- PhD Students (Full time): \$435 (3 day conference attendance including welcome function, conference dinner and farewell function)
- ATO / IR rate: \$320 (Days 2 and 3 conference attendance including lunch, morning and afternoon tea)
- Industry: \$265 (One day conference attendance including lunch, morning and afternoon tea)
- Welcome function only: \$95 (Wednesday 18 January)
- Conference dinner only: \$120 (Thursday 19 January)
- Closing function only: \$45 (Friday 20 January)

Information about accommodation is available on the conference website at:
<http://www.victoria.ac.nz/sacl/about/events/atta-2017/atta-conference-2017-accommodation>

If you have any queries, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz) or visit the conference website at: www.victoria.ac.nz/atta-2017

3 OUP ATTA Doctoral Series 2016

We are pleased to announce that Oxford University Press Australia and ATTA will provide the opportunity to publish a book based upon a thesis in the OUP ATTA Doctoral Series. Expressions of interest are therefore called for doctoral submissions to be considered for the sixth publication in the Series. The Series was previously sponsored by CCH, and past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin and Theuns Steyn.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of Professors Adrian Sawyer, Kerrie Sadiq and Dale Pinto.

1. To be eligible for submission for possible publication in the OUP 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. To be eligible, the academic must be affiliated with an Australian or New Zealand University. The content should relate to any taxation topic with particular relevance to Australia and/or New Zealand.
3. 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 2016, the cut-off date is 30 November 2016. The successful applicant will be announced at ATTA in January 2017.
4. 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.
5. 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.
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. There will not be more than one winner in any year.
8. Any publication is subject to a contractual agreement between the author and OUP and will be subject to OUP's standard approval processes including approval by the Delegates of the Press.
9. The decisions of the DSEB are final and no correspondence will be entered into. Please send submissions on or before the 2016 cut-off date of 30 November 2016 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

4 New Zealand developments

There continues to be considerable interest in house prices in New Zealand (see: *New Zealand tops world house price increase* available at <https://www.theguardian.com/money/2016/sep/06/new-zealand-tops-world-house-price-list>). As a result, land taxes continue to generate much debate. In recent times we have seen two Inland Revenue documents issued to clarify interpretations of recent land tax changes. These are:

- *QB 16/07: Income tax – land sale rules – main home and residential exclusions – regular pattern of acquiring and disposing, or building and disposing.* This document explains what will be considered as a 'regular pattern' of transactions that will result in land sellers being unable to take advantage of the residential exclusion (s CB 16 Income Tax Act 2007 (ITA)) in the land sales rules or will prevent them from using the 'main home' exclusion (s CB 16A ITA) in the new two-year bright-line test.
- *QB 16/06: Income tax - land acquired for a purpose or with an intention of disposal.* This document provides guidance on s CB 6 ITA (when land is acquired with the purpose of intention of disposal) and its relationship with the new two-year bright-line test.

We have also had:

- A discussion document released for consultation relating to BEPS – specifically addressing hybrid mismatch arrangements (available at: <https://taxpolicy.ird.govt.nz/publications/2016->

dd-hybrids-mismatch/overview). The document is seeking comment on how the OECD recommendations could be implemented in NZ.

- An Interpretation Statement released for consultation (*PUB00231: Income Tax - Timing - When is income from professional services derived?*). This document outlines the general principles for accounting for income on cash or accrual accounting bases.

Lisa Marriott

5 Vacancies

Monash University

The Department of Business Law and Taxation at Monash University is currently recruiting at levels D, B and A. The advertisements and PDs can be accessed at: <http://business.monash.edu/the-school/academic-careers>. Click on the 'academic career opportunities' link followed by the link to Business Law and Taxation.

Department of Parliamentary Services

Senior Researcher – Economics/Tax

<http://www.advertise.apo.org.au/sites/default/files/styles/medium/public/default...>

~DPS is recruiting for PEL 1 Senior Researcher - Economics/Tax vacancy within the Economics section, Research branch.

The Parliamentary Library provides high quality information, analysis and advice to Parliament. Within the Branch, the Economics Section has responsibility for a wide range of policy areas including taxation, transport, competition policy, communications, infrastructure, trade, agriculture, resources, regional development and labour markets. The work of Senior Researchers is diverse and interesting, and involves responding directly to Senators, Members and their staff to provide information or tailored briefings, sometimes within tight deadlines and under limited supervision. The work also involves writing publications, including commentaries on bills, and preparing a range of self-help resources.

The successful applicant will be able to work directly to clients under limited supervision. They will work in a team and be well informed, motivated, adaptable and able to provide excellent client service. They will be professional, display sound judgement and be sensitive to working in the parliamentary environment. The successful applicant will have excellent written and oral communication skills and strong research and analytical abilities. Awareness of the political process and the workings of government is desirable. This position may be offered either as an ongoing position, or as an 18 month non-ongoing contract, with the potential for extension for a further 18 months.

Currently, the salary range for this position is \$97,379 - \$111,183. Salary on commencement will be determined with regard to qualifications and relevant experience. Please note that applications must be submitted by 23:30PM, Thursday, 29 September 2016 AEST.

Eligibility and/or job specific requirements: Applicants must be Australian citizens and must hold, or have the ability to obtain, and maintain a Baseline security clearance. Relevant tertiary qualifications, knowledge and/or experience in tax policy and tax law/practice will be highly regarded.

Applications to be submitted online - https://career10.successfactors.com/career?company=DPS&career_job_req_id... (link is external)

Information

Job Organisation: Department of Parliamentary Services (link is external)

Job Sector: Government

Job Type: Full Time

Job City: Canberra

Job Salary: \$97,379 - \$111,183 per annum

Job Closing Date: Thursday, September 29, 2016 - 23:30 AEST

Expressions of Interest for Appointment as a Resident Judge of the ACT Supreme Court

The ACT Justice and Community Safety Directorate invites expressions of interest from eligible and suitably qualified people for appointment as a resident judge of the Supreme Court of the Australian Capital Territory.

Expressions of interest are sought from all areas of the legal community, including the private, government and community sectors. Women, people with disabilities and people of Aboriginal and Torres Strait Islander and culturally diverse backgrounds are encouraged to apply.

The Supreme Court of the ACT has all original and appellate jurisdiction necessary to administer justice in the Territory; and jurisdiction conferred by a Commonwealth Act or a law of the Territory.

Eligibility

Resident judges of the Supreme Court of the ACT are appointed by the ACT Executive by commission. Under section 4 of the Supreme Court Act 1933 (ACT), an eligible applicant must have been a legal practitioner for not less than 5 years; or is or have been a judge of a superior court of record of the Commonwealth or a State, or a judge of the Supreme Court of the ACT. Eligible applicants must not have attained the age of 70 years at the time of appointment.

The process and selection criteria for appointing resident judges are set out in the Supreme Court (Resident Judges Appointment Requirements) Determination 2015 (No 1). For information and details about the process and selection criteria for this appointment, go to the personal particulars form [WORD 30KB].

Remuneration

Under section 37U of the Supreme Court Act, a resident judge of the Supreme Court is entitled to the same remuneration, allowances and entitlements as a judge of the Federal Court is entitled to from time to time. For more information see Commonwealth Remuneration Tribunal Determination 2015/18.

Enquiries and Expressions of Interest

Written expressions of interest, addressing the selection criteria, and accompanied by a detailed curriculum vitae should be emailed to judicialappointment@act.gov.au or posted to:

Ms Vicki Parker
Deputy Director-General Justice
Justice and Community Safety Directorate
GPO Box 158
Canberra ACT 2601

General inquiries should be directed to the Deputy Director-General Justice, Justice and Community Safety Directorate, on (02) 6205 3504 or email vicki.parker@act.gov.au.

Expressions of interest close 7 October 2016. Late applications may be accepted at the panel's discretion.

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 Rio de Janeiro 27 August 2017 - 1 September 2017
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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:
Shafi Khan, Monash 2015 [Basel]
Celeste Black, Sydney 2013 [Copenhagen]
Antony Ting, Sydney 2011 [Paris]
Fiona Martin, UNSW 2009 [Vancouver]
Kathryn James, Monash 2007 [Kyoto]

7 Tax and Transfer Policy Institute Visiting Fellow Awards 2017

The Tax and Transfer Policy Institute at the Crawford School of Public Policy, The Australian National University, is pleased to announce our Australia/New Zealand Visiting Fellow Awards for 2017.

All information is here: <https://taxpolicy.crawford.anu.edu.au/taxpolicy-grants>

The Visiting Fellow will usually spend at least one week visiting TTPI, from another academic institution in Australia or New Zealand. The successful applicant will be known as a “funded TTPI Visiting Fellow” for the relevant year. To be eligible, the Applicant would usually hold at least an 0.2 FTE position at an Australian or New Zealand University, whether as a continuing, contract or fixed-term position. It is expected that up to three Australia/NZ TTPI Visiting Fellow Awards will be granted in 2017. The decision about the Award will be made by the Director in consultation with the Advisory Board.

The Award will be for a **maximum of \$3,000** and will be awarded by payment or reimbursement of the following expenses of the Visitor:

- Economy return airfare from a location in Australia or New Zealand;
- Accommodation at University House or similar accommodation at the ANU for at least one week;
- Reimbursement upon receipts for meals/taxi/incidentals for at least one week.

The Visiting Fellow (Australian/NZ) will be provided with a desk, computer and library access with TTPI at The ANU during the visit. While funding is provided for about one week, the Visiting Fellow is welcome to apply to visit TTPI for a longer period, self-funded for the remaining period.

The visit is expected to take place before the end of 2017. During the visit, the Visiting Fellow will:

- carry out research to prepare a research paper on a specific tax or transfer policy topic, independently or with a member of TTPI;
- present a TTPI seminar on the research paper or another topic;
- prepare an Austaxpolicy blog article on the research paper or another topic;
- engage with other projects, collegial activities and events at TTPI as relevant.

It is expected that the Visiting Fellow will submit a research paper for online open access publication in the TTPI Working Paper series.

How to apply and deadline

Applications should be submitted before **1 November 2016** for 2017.

To apply, please submit to tax.policy@anu.edu.au

- Application Form, setting out the specific research project and preferred timing for the visit.
- CV including publications and two named academic referees (names only required).

Potential applicants are encouraged to contact the Director of TTPI, Professor Miranda Stewart, to discuss their application and proposed research project at

miranda.stewart@anu.edu.au; +61 2 6125 5713. General enquiries to Diane Paul, tax.policy@anu.edu.au or +61 2 6125 9318.

8 Call for papers

Journal of Australian Taxation

The *Journal of Australian Taxation* is calling for papers for inclusion in its 2016 volume. Submissions on all areas of taxation law and policy are welcome.

Please email submissions to the Editor, Keith Kendall at k.kendall@latrobe.edu.au.

Latest articles and reviews may be accessed at www.jausttax.com.

Kevin Holmes, retired professor at Victoria University of Wellington and ADB international tax consultant, is the new editor of the *Asia-Pacific Tax Bulletin*. Kevin would be happy to receive from ATTA members analytical articles concerning contemporary tax issues in countries in the Asia-Pacific region. Submissions may be sent to k.holmes@ibfd.org

Austaxpolicy.com Blog hosted and edited by the Tax and Transfer Policy Institute.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Our goal is to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution! We are keen to build your contributions to the Blog and our wider audience so please consider publishing with us, based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

Tax and Transfer Policy Institute publication series: We look forward to your contributions!

Working Paper series published by the Tax and Transfer Policy Institute, The ANU.

We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Policy Brief series

The TTPI Policy Brief series provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. If you are interested in publishing a Policy Brief, please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

9 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the ATO <<http://www.ato.gov.au>>, AustLII <<http://www.austlii.edu.au>>, Federal Court <<http://www.fedcourt.gov.au>>, Victorian Bar Tax Bar Association <<https://www.vicbar.com.au/bar-associations/tax/news>> websites and BarNet Jade alerts.

Federal Circuit Court of Australia

Deputy Commissioner of Taxation v Paterson [2016] FCCA 1180
Street J, 17 May 2016. Subject References: Bankruptcy - Review of a Registrar's sequestration order - whether the applicant made the review application in a timely manner - whether it is in the interests of the administration of justice to grant an adjournment - whether there is adequate justification for setting aside the order of the Registrar - sequestration order affirmed
Legislative References: Bankruptcy Act 1966 - s 43(1)

Federal Court of Australia

Commissioner of Taxation v Bosanac (No 2) [2016] FCA 945
McKerracher J, 12 Aug 2016
Taxation – applications for a stay of execution of judgment – relevant principles in relation to the power to order a stay on the application of a taxpayer – whether a stay may be granted on the basis of extreme personal hardship – whether the capacity to pursue an appeal if bankrupted could be significantly impeded and result in the requisite hardship – belated application for discharge of freezing orders

New South Wales District Court

Deputy Commissioner of Taxation v Panayi [2016] NSWDC 113
Gibson DCJ, 24 June 2016. Subject References: Taxation - PAYG deductions from wages and salaries of employees of company - withholdings not remitted to the ATO - liability of defendant as director to statutory penalty - whether defendant the sole director of the company and thus liable for penalty - whether defendant unable to take part in management because of illness or other good reason - whether defendant knew he was a director - credit issues arising from company documentation referring to the defendant as a director - whether any penalty payable should be regarded as remitted under s 269-30(1) on the basis that amendments to s 269-30 of the TAA did not affect penalties imposed prior to that date

Queensland Supreme Court

Vikpro Pty Ltd v Wyuna Court Pty Ltd [2016] QCA 225 (06 September 2016) (Holmes CJ and Philippides and Philip McMurdo JJA.)
Statutes – Acts of parliament – Interpretation – where the appellant was the lessee and the respondent the lessor under a sub-lease of a property – where the head lease required the lessee to pay all taxes and rates in respect of the demised land – where at the time the lease was entered, s 44A of the Land Tax Act 1915 (“the 1915 Act”) rendered such a provision unenforceable in respect of land tax imposed under that Act – where s 44A of the 1915 Act was repealed in 2009 – where a transitional provision preserved its effect – where the 1915 Act was subsequently repealed and replaced by the Land Tax Act 2010 (“the 2010 Act”) – whether the transitional provision continued to preserve the operation of s 44A of the 1915 Act after the repeal of that Act – whether if the operation of s 44A were preserved it could have any application in respect of land tax imposed under the 2010 Act

Commissioner of Taxation v Croft [2016] QSC 190
Jackson, J, 26 Aug 2016
Taxes And Duties – Administration Of Federal Tax Legislation – Collection And Recovery Of Tax – Generally – where a company agreed to repay a tax debt to the plaintiff by a series of instalment payments – where the defendants agreed to guarantee payment of the debt, and to pay the outstanding balance on demand if the company defaulted on any instalment payment – whether s 3A of the Taxation Administration Act 1953 (Cth) authorised the plaintiff to enter into the contract of guarantee – whether such a power was impliedly excluded by the plaintiff's other statutory powers to issue a

garnishee notice to a third party debtor of the taxpayer or to make an arrangement with a taxpayer to permit that taxpayer to pay by instalments under an arrangement
Contracts – Particular Parties – Principal And Agent – Ratification – where the instruments delegating power to the employees who entered the relevant contracts on behalf of the plaintiff expressly excluded the plaintiff's power under s 3A – whether the employees were authorised to contract on the plaintiff's behalf – whether the plaintiff ratified the relevant contracts by being substituted as a plaintiff to the proceeding
Contracts – General Contractual Principles – Construction And Interpretation Of Contracts – Implied Terms – Generally – where the plaintiff had agreed to refrain from taking further steps to recover the debt on the basis set out in the agreement – where in the event of default the plaintiff was entitled to immediate payment of the outstanding balance and to enforce all rights against the company and defendants – where the company defaulted by failing to pay an instalment – where the plaintiff issued a garnishee notice to a third party debtor of the company and received payment under the notice – whether it was an implied term of the contract that the plaintiff would not hinder, prevent, impede or defeat the defendants' performance of their obligations, including that the plaintiff would not do anything to interfere with the company's ability to earn commission from the third party debtor – whether any such implied term had been breached by the plaintiff exercising the statutory power to issue the garnishee notice.

Queensland District Court

Woods v Australian Taxation Office [2016] QDC 198

Kent QC DCJ, 10 August 2016

Professions And Trades – Lawyers – Unqualified Persons And Disqualified Practitioners – Acting For Party – where the plaintiff sought leave to be represented by two persons who had no legal qualifications – where the plaintiff described those unqualified persons as her friends – where the plaintiff was present in court, but was too nervous to speak – where written submissions of the plaintiff had been prepared by one of the two unqualified persons – where the plaintiff could not offer any reason for not instructing a solicitor, in a matter that was complex and serious – whether leave should be granted to the two unqualified persons to assist as friends of the court

Banking And Finance – Instruments – Bills Of Exchange – Incomplete And Inchoate Bills – where the plaintiff had an outstanding tax debt to the Australian Taxation Office – where the plaintiff made notations on documents sent to her by the Australian Taxation Office – whether the altered documents constituted an “inchoate instrument” under the Bills of Exchange Act 1909 (Cth)

Banking And Finance – Instruments – Promissory Notes – Definitions – where the alleged promissory notes were said to be payable on demand, but also at a fixed future time – whether the alleged promissory notes were promissory notes as defined under the Bills of Exchange Act 1909 (Cth)

Banking And Finance – Instruments – Promissory Notes – Liabilities Of Parties – where the plaintiff had an outstanding tax debt to the Australian Taxation Office – where the plaintiff attempted to discharge said liability by way of alleged promissory notes – whether the plaintiff could discharge her tax liability by way of promissory notes – whether Part II of the Bills of Exchange Act 1909 (Cth) applied to the promissory notes
Contracts – General Contractual Principles – Formation Of Contractual Relations – where the Australian Taxation Office sent a running balance account to the plaintiff – where the plaintiff marked the running balance account statement with the words, “acknowledged statement of the transaction giving rise to payment and acknowledged offer of contract between the parties disclosed” – whether there was an offer – whether there was acceptance – whether a contract had been formed between the plaintiff and the defendants
Procedure – Civil Proceedings In State And Territory Courts – Pleadings – Striking Out – Disclosing No Reasonable Cause Of Action Or Defence – where the statement of claim plead the existence of a contract that did not exist – where the statement of claim disclosed no reasonable cause of action – whether the statement of claim should be struck out

Procedure – Civil Proceedings In State And Territory Courts – Costs – Indemnity Costs – where the plaintiff was put on notice as to the futility of its case, prior to issuing

proceedings – where the plaintiff was not legally trained – whether the court should exercise its discretion to award indemnity costs

Victoria County Court

Deputy Commissioner of Taxation v Holton [2016] VCC 516

Kennedy J, 17 May 2016. Subject References: Taxation - director's liability for penalties for unpaid employee deductions - whether defences available under section 269-35 of Schedule 1 of the Taxation Administration Act 1953 - whether for some good reason it was unreasonable to take part, and the director did not take part, in the management of the company - whether, alternatively, the director took all relevant reasonable steps or there were no reasonable steps he could have taken - defences not sustained

Victoria Supreme Court

Vasiliades v Commissioner of State Revenue [2016] VSC 544

Ginnane J, 9 Sep 2016

Taxation – Land tax – Permanent place of residence exemption – Assessment to land tax – Objection – Reference to VCAT – Assessments withdrawn – Reassessments issued in same amounts – Whether valid – Terms of withdrawal agreement - Whether power to issue assessments spent – Interpretation of Legislation Act 1984 s 40(a); Taxation Administration Act 1997 ss 8, 9, 13, 14, 62, 63; Land Tax Act 2005 ss 51, 54.

Judicial Review – Assessments of land tax issued under Taxation Administration Act 1997 – Assessments withdrawn – Reassessments issued in same amounts – Whether reassessment power spent – Interpretation of Legislation Act 1984 s 40; Taxation Administration Act 1997 ss 8, 9, 13, 14, 62, 63.

Statutory Interpretation – Land tax assessment – Withdrawal – Reassessments- Whether reassessments authorised by statute – Exercise of power from time to time as occasion requires - Interpretation of Legislation Act 1984 s 40 (a); Taxation Administration Act 1997 ss 8, 9, 13, 14

Western Australia Supreme Court

Association of Mining and Exploration Companies Inc -v- Commissioner of State

Revenue [2016] WASCA 131 (S) (15 August 2016) (Buss P, Newnes JA, Mitchell JA)

Costs - Appeal allowed despite rejection of both parties' submissions on principal issue - Whether respondent should be liable to pay less than 100% of the appellant's costs - Whether departure from ordinary rule warranted

Colin Fong

10 Tax and related meetings

Local

Crawford School of Public Policy, Tax and Transfer Policy Institute. Steven Hamilton is a PhD candidate in Economics and Public Policy at the University of Michigan, and his research focuses on behavioral responses to taxes. **How do tax returns respond to tax rate changes? Decomposing the elasticity of taxable income.** Thursday 20 October 2016 12.15pm–1.30pm, Miller Theatre, Level 1, Old Canberra House Building 73, Lennox Crossing, ANU <<https://taxpolicy.crawford.anu.edu.au/news-events/events/8363/how-do-tax-returns-respond-tax-rate-changes-decomposing-elasticity-taxable>>

'**Modelling Company Tax**', Dr Janine Dixon, Victoria University, October 2016. More details will be on the Tax and Transfer Policy Institute website shortly.

International Conference of Chinese Tax and Policy University of Sydney, Sydney, Australia, 16-17 January 2017. The conference is jointly organised by The University of

Sydney Business School (<http://sydney.edu.au/business>), the Journal of Chinese Tax and Policy (<http://jctpjournal.org/>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the Taxation Law and Policy Research Institute of Monash University (<https://business.monash.edu/business-law-and-taxation/research/research-groups/taxation-law-and-policy-research-group>).

Possible Topics/Streams

- Double taxation
- Tax and e-commerce
- Tax and Alternative Forms of Finance
- Taxation of Financial Instruments/Products/Arrangements
- Tax Administration and Compliance
- Tax Information Sharing
- Tax and Crime
- Tax and Intellectual Property

Registration costs

There is no registration fee for this conference.

Contact

Charlotte Hang, Angel Huang, Steven Xu

Email: jctpjournal@gmail.com

Eva Huang

Editor | The Journal of Chinese Tax and Policy

eva.huang@sydney.edu.au

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. For further details, please refer to the conference website: <http://www.victoria.ac.nz/sacl/about/events/atta-2017>

If you have any queries, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

The **Tax Institute's** website 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 or register online at 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 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

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 2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

For courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2016

Transfer Pricing Valuation 26-27 September 2016, Amsterdam

Tax Planning in the Middle East 3-5 October 2016, Amsterdam

Post-BEPS Mergers and Acquisitions Tax Planning 17-19 October 2016, Singapore

European Value Added Tax – Selected Issues 16-18 November 2016, Amsterdam

Transfer Pricing and Substance Masterclass 23-25 November 2016

Advanced VAT Optimisation 12-13 December 2016, Amsterdam

International Tax Aspects of Brexit 9-10 March 2017

International Tax Structuring for Real Estate and Immovable Property Investments

7-9 June 2017

Management of Tax Rulings, APAs and Mutual Agreement Procedures 21-23 June 2017

For entire course portfolio, see <[http://www.ibfd.org/Training/Find-](http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder)

course?utm_source=course-promo-

april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-

finder>

See also <http://www.ibfd.org/Training/Find-course>

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

2017 **Rio de Janeiro, Brazil**, 27 August – 1 September <www.ifa2017rio.com.br>

Subject 1: Assessing BEPS: Origins, Standards, and Responses

Subject 2: The future of transfer pricing

2018 **Seoul, Korea, Rep of**, 2 September – 6 September < www.ifaseoul2018.com>

Subject 1: Seeking anti-avoidance measures of general nature and scope -GAAR and other rules: Do we need them, and what should they be like?

Subject 2: Withholding tax+

2019 **London, United Kingdom**, 8 September- 13 September

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

International Tax Planning Association Forthcoming meetings

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

Upcoming OECD Tax Talk webcast. The **Organisation for Economic Co-operation and Development (OECD)** will host a webcast on 22 September 2016 at 11pm-12am Australian Eastern Standard Time (AEST), to update tax professionals on a number of recent and upcoming developments in the OECD's international tax work. The topics to be covered in this webcast include:

- G20: Outcomes from the G20 Ministerial Tax Policy Symposium, and the recent Leaders Summit.

- Update on negotiation of the multilateral instrument for tax treaty-related base erosion and profit shifting (BEPS) measures.

- Tax policy reforms in the OECD area.

- The months ahead: OECD work programme, and how to be involved.

Reference - Media Release | OECD website | <http://www.oecd.org>

To mark the 40th anniversary of the publication of the journal *Financial Theory and Practice* as well as of the change of its name to *Public Sector Economics*, the Institute of Public Finance is delighted to host the 2016 Conference: **Public Sector Economics** (October 14-15, 2016, Zagreb, Croatia).

Invited distinguished keynote speakers will address important insights on this topic and papers from all areas of public sector economics will be presented. We wish to encourage high-quality research on the role and functioning of the public sector at macroeconomic, sectoral and microeconomic levels in both advanced and emerging market economies. With taxes high and growth prospects anaemic in many countries, expected public revenues are often insufficient to cover the growing costs of public services associated with an ageing population and improve the quality of public infrastructure, health, education and R&D. The future of the public sector is thus unclear. The conference will provide a platform to economists and professionals working in the public sector to offer their views on how we came to this state of affairs, and to discuss prospects and policies for a better performing public sector.

<<http://www.ijf.hr/eng/conferences/public-sector-economics/1120>>

7th International Tax Conference, 13 October 2016, Sofitel Hotel, Shanghai. IBFD is delighted to announce the 7th of its Tax Lecture Series events. We will focus on the BEPS developments in China and aim to provide a platform of discussions on the BEPS Project in general and its impact on China. Participants will receive a free book and 2 weeks trial access to our renowned Tax Research Platform.

< http://www.ibfd.org/IBFD-Tax-Portal/Events/7th-International-Tax-Conference?utm_source=Event-email-campaign&utm_medium=email&utm_campaign=EV11-07-2016&utm_term=&utm_content=7th-International-Tax-Conference>

The Foundation for International Taxation and IBFD proudly present their **first joint International Taxation Conference 2016: BEPS and beyond BEPS: A year later**, 1-3 December 2016, ITC Maratha Hotel, Mumbai. The 2015 International Taxation Conference was devoted to giving an overview of the BEPS project and its actions. This year, we have singled out a number of actions for discussion and debate through both presentations by experts and panel discussions of knowledgeable specialists. Key topics selected for the forthcoming conference in December are as follows:

- Multilateral Instrument – Action 15
- Automatic Exchange of Tax Information – Action 13
- Digital Economy – Action 1

Other topics selected for presentation and/or debate at the conference include: Base Erosion Measures – Actions 2, 3, 4, 5 & 7; Treaty Abuse and Anti-avoidance – Action 6; Transfer Pricing and Value Creation – Actions 8-10; and BEPS and Dispute Resolution – Action 14..

<http://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2016?utm_source=Event-email-campaign&utm_medium=email&utm_campaign=EV11-07-2016&utm_term=&utm_content=International-Taxation-Conference-2016>

The **African Tax Symposium** is coming to Ghana. 10-12 May 2017, Accra, Ghana. Our 3rd annual IBFD Africa Tax Symposium, *Trends in International Taxation: An African Perspective*, will focus on Africa and the post-BEPS landscape. As always, the Symposium will present a sharp and insightful perspective on current issues in African taxation.

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

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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
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
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

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Notes from the IIPF Annual Congress, 14 September 2016 - Peter Varela
Australian Tax Controversies and Human Rights, 8 September 2016 - **Justin Dabner**
First Inclusive Framework Meeting on Base Erosion and Profit Shifting, 24 August 2016 - Mathew Rabui
Coalition's "Emissions Trading Scheme" Commences, 19 August 2016 - **Justin Dabner**
Navigating BEPS: Simulating a 'Tax-Minimising' Multinational's Responses to Existing and Proposed Thin Capitalisation Regimes, 16 August 2016 - **Ann Kayis-Kumar**
Effective Marginal Tax Rates: Part 2, 14 August 2016 - David Ingles and David Plunkett

(2016) 16 (1) *Australian GST Journal*

Editorial - Sooner or later, everything old is new again
Justice Edmonds and interpretation of Australia's GST legislation – **Richard Krever** and Jonathan Teoh
GST update - The GST treatment of bodies corporate in New Zealand: uncertainty, change and leaky buildings – Zena Razoki

Australian National Audit Office *Meeting revenue commitments from compliance measures*, Report number: 15 of 2016-2017, 12 September 2016
<<https://www.anao.gov.au/work/performance-audit/meeting-revenue-commitments-compliance-measures>>

(2015) 30 (4) *Australian Tax Forum*

Looking forward at 100 years: where next for the income tax? **Miranda Stewart**
Australian state income taxation: a historical perspective - **Julie P Smith**
The devil is in the detail: the distributional consequences of personal income tax sharing in the Australian federation - **Richard Eccleston** and **Neil Warren**
Taxing personal capital gains in Australia: an alternative way forward - **Chris Evans**, **John Minas** and Youngdeok Lim
Gender impact analysis and the taxation of retirement savings in Australia - Siobhan Austen, Rhonda Sharp and **Helen Hodgson**
The defective jigsaw - **Graeme S Cooper**

100 years of the minimum wage and the Australian tax and transfer system: what has happened, what have we learnt and what are the challenges? J Rob Bray
The central role of a well-designed income tax in “the modern economy” - Patricia Apps
Corporate income tax: what is it good for? **Mark Bowler-Smith**

(2016) 31 (1) *Australian Tax Forum*

Tax avoidance scheme penalties and purpose - **Celeste M Black**

Taxing corruption in Australia and New Zealand - **Lisa Marriott**

Reinventing administrative leadership in Australian taxation: beware the fine balance of social psychological and rule of law principles - **Nolan Sharkey and Ian Murray**

Developing countries and the automatic exchange of information standard – a “one-size-fits-all” solution? **Kerrie Sadiq and Adrian Sawyer**

Fiscal responses to climate change in Australia: a comparison with California - **Justin Dabner**

An empirical analysis of the tax burden of mining firms versus non-mining firms in Australia - **Estelle Xuerui Li and Alfred V Tran**

(2016) 31 (2) *Australian Tax Forum*

Resolving Australian tax controversies: does the tax jurisprudence under the European Convention on Human Rights suggest a better way? **Justin Dabner**

Finally, a goods and services tax for Malaysia: a comparison to Australia’s GST experience - **Diane Kraal and Jeyapalan Kasipillai**

Tax compliance and cultural values: the impact of “individualism and collectivism” on the behaviour of New Zealand small business owners - **Sue Yong and Fiona Martin**

Tax literacy in Australia: not knowing your deduction from your offset - **Toni Chardon, Brett Freudenberg** and Mark Brimble

International tax planning by multinationals: simulating a tax-minimising intercompany response to the OECD’s recommendation on BEPS Action - **Ann Kayis-Kumar**

Stapled securities: antipodean anomaly or adaptable innovation? Kevin Davis

(2016) 45 (3) *Australian Tax Review*

Editorial - A new beginning

What is taxable Australian real property? – Michael Rigby

A re-evaluation of Murry’s Case (1998) from a valuation perspective – Hung Chu

Book reviews - The Rise of the Value-Added Tax by **Kathryn James** – reviewed by **Richard Krever**

Australian Taxation Office, Foreign Investment Review Board *Register of foreign ownership of agricultural land: report of registrations as at 30 June 2016*, 7 September 2016 | This first report under the Agricultural Land Register Act 2015 covers registrations made between 1 July 2015 and 30 June 2016

<http://apo.org.au/files/Resource/register_of_foreign_ownership_of_agricultural_land_2016.pdf>

Brake, Roger ‘Tax reform and policy for an economy in transition’, Address to the Queensland Tax Forum, Tax Institute, 18 August 2016

<<http://www.treasury.gov.au/PublicationsAndMedia/Newsroom/Speeches/2016/Roger-Braker-20160818>>

Chen, Zhe; Gallagher, David R; Harman, Graham; Warren, Geoff & Xi, Lihui (Yuki)

How much does tax erode fund alpha? Working paper no 99/2016, Centre for

International Finance and Regulation, University of New South Wales, 30 March 2016

<http://apo.org.au/files/Resource/how_much_does_tax_erode_fund_alpha.pdf>

Daley, John; Coates, Brendan & Young, William *A better super system: assessing the 2016 tax reforms. Report*, Grattan Institute, 4 September 2016 <<http://grattan.edu.au/wp-content/uploads/2016/09/876-A-better-super-system.pdf>>

Finckenberg-Broman, Pamela 'State aid lessons for Australia from the Apple EU tax case' *The Conversation* 15 September 2016 <<https://theconversation.com/state-aid-lessons-for-australia-from-the-apple-eu-tax-case-65325>>

Graw, Stephen; Parker, David; Whitford, Keturah; **Sangkuhl, Elfriede**; Do, Christina *Understanding business law*, 8th ed, Chatswood, LexisNexis Butterworths, 2016

Hodgson, Helen 'Winners and losers from the government's compromise on superannuation' *The Conversation* 15 September 2016 <<https://theconversation.com/winners-and-losers-from-the-governments-compromise-on-superannuation-65469>>

Ingles, David *Taxes on land rent*, Tax & Transfer Policy Institute - Working Paper 6/2016 September 2016 <https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2016-09/taxes_on_land_rent_ingles_final_sep_2016.pdf>

Lanis, Roman & Govendir, Brett 'To really tackle corporate tax evasion we need a public register' *The Conversation* 12 September 2016 <<https://theconversation.com/to-really-tackle-corporate-tax-evasion-we-need-a-public-register-64969>>

MacFarlane, Kasey Assistant Commissioner ATO 'SMSFs - ATO insights and perspectives', National Superannuation Conference Session 5B, Address to the Tax Institute, Crown Conference Centre, Melbourne 25-26 August 2016 <<https://www.ato.gov.au/Media-centre/Speeches/Other/SMSFs--ATO-insights-and-perspectives>>

McAuley, Ian 'Economic gobbledegook: Scott Morrison and his 'taxed and taxed-not' speech', New Matilda 30 August 2016 <<https://newmatilda.com/2016/08/30/economic-gobbledegook-scott-morrison-and-that-taxed-and-taxed-nots-speech>>

Mortimore, Anna 'ACCC unlikely to secure compensation for Volkswagen customers' *The Conversation* 2 September 2016 <<https://theconversation.com/accc-unlikely-to-secure-compensation-for-volkswagen-customers-64795>>

Ogle, Vanessa 'Tax havens: what can be done?' ABC Radio National audio, 30 August 2016 <<http://www.abc.net.au/radionational/programs/bigideas/tax-havens/7733072>>

O'Halloran, James Australian Taxation Office (ATO) Deputy Commissioner of Superannuation, and O'Reilly, Peter Assistant Commissioner of Public Groups and International, 'APRA-regulated funds - A regulator's perspective', an address to the National Superannuation Conference hosted by the Tax Institute, 26 August 2016 <<https://www.ato.gov.au/Media-centre/Speeches/Other/APRA-regulated-funds---A-regulator-s-perspective>>

O'Halloran, James 'What's ahead for SMSFs?' Address to CPA Australia, National SMSF Conference, Southbank, Melbourne, 12 August 2016 <<https://www.ato.gov.au/Media-centre/Speeches/Other/What-s-ahead-for-SMSFs->>

Passant, John 'Sco-Mo's taxed-nots', *Independent Australia* 29 August 2016 <<https://independentaustralia.net/politics/politics-display/scomos-taxed-nots,9405>>

Passant, John 'Apple's Double Dutch Irish sandwich with a side of tax avoidance' (and yes, I know, but headline writers today, eh?) *Independent Australia* 12 September 2016 <<https://independentaustralia.net/business/business-display/apples-double-dutch-irish-sandwich-with-a-side-of-tax-avoidance,9434>>

(2016) Issue 235 *St Mark's Review*

Long, Brendan 'Editorial: A taxing issue: Reflections of Christian economists on tax reform in Australia'

The church on tax reform? Brennan, Geoff
A Christian view on inequality and taxation reform - Sharpe, Keiran
The justice of Australian tax and redistribution in 2016 - Asher, Anthony
What does Pope Francis' emerging approach to economics mean for tax policy in Australia? Long, Brendan
Biblical and contemporary ideas about land and tax - Clarke, Les
Tax, safety nets and welfare waste - Menzies, Gordon
Clashes between Christian values and tax reform proposals - Nevile, JW
The justice lens on taxation policy in Australia - Long, Brendan; Campbell, Jon; Kelshaw, Carolyn

Sadiq, Kerrie 'European Commission warns multinationals as Apple ordered to pay €13 billion in tax' *The Conversation* 31 August 2016 <<https://theconversation.com/european-commission-warns-multinationals-as-apple-ordered-to-pay-13-billion-in-tax-64657>>

Sangkuhl, Elfriede & Buttigieg, Tenille *LexisNexis Questions and answers: Taxation law*, Chatswood, LexisNexis Butterworths, 2016

(2016) 99 *Taxation Today* – (October)

- Inland Revenue Employee Share Scheme Proposals: Is Your Scheme Future Proof? – Barney Cumberland and Stuart Hutchinson
- Taxing or Relaxing? The Deductibility of Expenditure on Holiday Homes, Boats and Aircraft [Part 1] – Gretta Schumacher

Overseas

Asia-Pacific Tax Bulletin Number 3 - 2016

Hong Kong - On the Source and Taxation of Royalties in Hong Kong - Stefano Mariani

Bulletin for International Taxation Number 9 - 2016

Brazil/International - Exchange of Tax-Related Information and the Protection of Taxpayer Rights: General Comments and the Brazilian Perspective - Sergio André Rocha
China (People's Rep) - Chinese Taxation on the Move - Wang Jun
International/OECD - The Proposed Tiebreaker Rule in OECD/G20 BEPS Action 6: A Critical Examination of the Possible Motives and Means, and a Potential Alternative - Dhruv Sanghavi

Australia/Hong Kong/New Zealand - Comparative Tax Policy Approaches in Australia and New Zealand: Instructional Guidance for Hong Kong? **Adrian J Sawyer**

India/OECD - The Taxation of Digital Transactions in India: The New Equalization Levy - Sagar Wagh

International/OECD/Australia/China/Spain/United Kingdom - Tax Codes of Conduct: Fit for Purpose? Eelco van der Enden, Kuralay Baisalbayeva and Katarzyna Bronżewska
Brazil - The Social Contribution on Net Profits and the Substantive Scope of Brazilian Tax Treaties – Treaty Override or Legislative Interpretation? João Francisco Bianco and Ramon Tomazela Santos

European Taxation Number 8 - 2016

Germany - Article 4 of the EU Anti Tax Avoidance Directive in Light of the Questionable Constitutionality of the German "Interest Barrier" Rule - Steffen Lampert, Till Meickmann and Maria Reinert

European Union/International - In for a Penny, in for a Pound: Anti-Tax Avoidance Initiatives and Dispute Resolution - Lucas de Heer

European Union/International - IP Boxes in Light of the BEPS Project and EU Law – Part I - Chu Shi

EU Update: Commission - Oana Popa; Council - Oana Popa; Parliament - Oana Popa
Human rights issues and developments

Some Recent Decisions of the European Court of Human Rights on Tax Matters (and Related Decisions of the European Court of Justice) - Philip Baker

What's going on in ...

Belarus - Incentives for High-Tech Manufacturing Enterprises - Viktor Strachuk

European Union - CFE Forum 2016: Rebuilding International Taxation – How To Square the Circle? Larisa Gerzova, Ivana van der Maas and Oana Popa
Kazakhstan - Transition from VAT to Sales Tax: A Unique Experience? Almabek Zhabbarov
Netherlands - Amendments and Developments Involving Netherlands Tax Incentives Promoting R&D Activities - Patrick Schrievers and Mats Emonts

European Taxation Number 9 - 2016

European Union/International - IP Boxes in Light of the BEPS Project and EU Law – Part II - Chu Shi
Poland - Is the Polish Inheritance and Gift Tax Incompatible with the Free Movement of Capital in Relation to Third Countries? Jan Szczepański
EU Update: Commission - Oana Popa; Council - Oana Popa; Parliament - Oana Popa; Court of Justice - Oana Popa
What's going on in ...
Bulgaria - Bulgarian Tax Developments - Lubka Tzenova
European Union - Anti-Directive Shopping on Outbound Dividends in Light of the Pending Decision in *Holcim France* (Case C-6/16) - Cécile Brokelind
European Union - The European Agenda for the Collaborative Economy and Taxation - Giorgio Beretta
France - French Tax Treatment of Foreign Trusts and the Related New Public Register - Agnès de l'Estoile Campi and Adea Meidani
Netherlands - Wording of Tax Decisions – The Netherlands - Maarten Feteris
Netherlands - Not Quite the Full Monty (Yet): The Netherlands Fiscal Unity Regime Goes Somewhat Cross-Border - Marnix Schellekens
United Kingdom - Wording of Tax Decisions – The United Kingdom - Malcolm Gammie

Hunter, Lea 'The "tampon tax": Public discourse of policies concerning menstrual taboo' (2016) 17 *Hinckley Journal of Politics* 11-18
<<http://www.epubs.utah.edu/index.php/HJP/article/viewFile/2972/2730>>

International VAT Monitor Number 4 - 2016

Column - EU VAT Neutrality in Question - Marie Lamensch
The 2016 European Commission VAT Action Plan: Weaknesses of a Clearing System and Possible Alternatives - Christian Amand
Cross-Border Supplies and Australia's GST - **Christine Peacock**
Non-Reduced Rates for E-Books: Has the ECJ Allowed a Violation of Fiscal Neutrality? José Manuel Macarro Osuna
The VAT Impact of Discounts to Parties outside the Traditional Distribution Chain - Jan Sanders
VAT news - Reports from: Argentina, Australia, Austria, Azerbaijan, Bangladesh, Belgium, Brazil, Bulgaria, China (People's Rep.), Colombia, Congo (Dem. Rep.), Czech Republic, Ecuador, Egypt, European Union, Fiji, Finland, Gabon, Greece, India, Ireland, Italy, Japan, Jordan, Kazakhstan, Kenya, Malawi, Malta, Moldova, New Zealand, Niger, Norway, Pakistan, Petroleum products, Panama, Peru, Portugal, Romania, Russia, South Africa, United Kingdom and United States.
VAT case notes - Case notes from: Canada, Denmark, Finland, United Kingdom and United States.

12 Quotable quotes

“Australian technology entrepreneur Anthony Goldbloom has a warning for accountants, lawyers and radiologists: your jobs will be taken over by machines.
... On the other hand tax accountants and lawyers will be needed for complex tax structuring, to take into account a company's circumstances and interpret legislation”

Source: Kehoe, John 'Machines coming for professionals' *Australian Financial Review* 15 August 2016 pp 1 & 10

“We also need to win the public debate about tax and spending. Tax is a compulsory acquisition of private funds backed by the force of law. Its imposition is not a small matter. The bar needs to be set very high for governments in justifying the imposition of new and higher taxes.

The very fact that tax increases are commonly described in Australia as government "savings" demonstrates that there is an underlying problem in the nature of the debate. Tax increases aren't savings: they are the government demanding more money from individuals. We should say so.”

Source: Coleman, David ‘Wresting control from government’ *Australian Financial Review* 22 August 2016 p 38; online as ‘Australian public needs to wrest more control back off the government’ *AFR Online* 21 August 2016
<<http://www.afr.com/opinion/australian-public-needs-to-wrest-more-control-back-off-the-government-20160821-gqxixc>>

“Controversial senator-elect Pauline Hanson says the Australian Taxation Office's decision to install squat toilets in its new building in Melbourne is 'confusing'.

The toilets, which are usually found in parts of Asia and Europe, have been installed to cater to an increasingly diverse workforce.

ATO's acting chief finance officer Justin Untersteiner spoke to News Corp, saying more than 20% of ATO employees come from a non-English speaking background.

'We are committed to maintaining an inclusive workplace that engages, informs and supports all our employees, whatever their background,' he told the Herald Sun.

Instead of installing squat toilets, many Australian institutions such as Macquarie University display posters on the back of cubicle doors with instructions on how to use a western-style toilet.

In a video posted to her Facebook, Ms Hanson says it's more confusing to do your tax then use a squat toilet.

'If they don't know use our toilets....then what the hell is going on?' Ms Hanson asks.”

Source: ‘Hanson confused by squat toilets at ATO’, Sky News 15 August 2016
<<http://www.skynews.com.au/news/politics/federal/2016/08/15/hanson-slams-the-ato-over-squat-toilets.html>>

“By 2025 Australians may well see the application of artificial intelligence in the preparation of tax returns, according to a report by KPMG.

The report, 2025: People, economy and the future of tax, suggests a future world in which service industry professionals such as accountants will be replaced by robots and the size of revenue authorities such as the Australian Taxation Office will shrink.

"The technological changes ... are likely to mean few mid-skilled jobs will be required," the report says.

Tax in 2025 could involve the application of artificial intelligence to the preparation of tax returns.

"This is beyond complex automation, which would involve picking up items in the general ledger and mechanistically using that data in the tax return," it says."

Source: Khadem, Nassim 'Artificial intelligence to help prepare tax returns: report' *Sydney Morning Herald* 23 August 2016 <<http://www.smh.com.au/business/the-economy/artificial-intelligence-to-help-prepare-tax-returns-report-20160822-gqykq6.html>>

"On current settings, more Australians today are likely to go through their entire lives without ever paying tax than for generations. More Australians are also likely today to be net beneficiaries of the Government than contributors - never paying more tax than they receive in government payments.

There is a new divide – the taxed and the taxed nots.

Deficits are dismissed as temporary, cyclical and self-correcting. If it means payments and services are maintained, then deficits are ok, just increase the taxes or increase the debt. The only problem is fewer people are paying the taxes, as our working age population contracts relative to the balance of our population and our population ages."

Source: Morrison, Scott (federal Treasurer) *Staying the course – strengthening our resilience in uncertain economic times*, Address to Bloomberg, Sydney, 25 August 2016 <<http://sjm.ministers.treasury.gov.au/speech/015-2016>>

"In Singapore part of his talk proved to be very topical: Apple's tax bill.

To illustrate a tax loophole, he uses a slide showing the Apple headquarters in Cork, Ireland.

Most people don't realise this is Apple's global headquarters, says Andy.

"US tax law says, so long as income is earned outside of the US, if you do not bring it back into the US, you do not have to pay US taxes. You pay taxes in the countries where you recognise it (the income), in this case Ireland.

"It's a great deal for Ireland right? Except Irish tax law says if you recognise income in Ireland you have to pay taxes here, unless you are controlled by offices outside of Ireland, in which case you pay taxes in the country where you are controlled from.

"So the US says to Apple: pay taxes in Ireland. Ireland says to Apple: pay taxes in the US. Guess where Apple pays taxes on all this? Good deal," he said."

Source: Kruger, Colin 'CBD – Not so good guys', *Sydney Morning Herald* 5 September 2017 p 20 (on former Enron CFO Andy Fastow's possible talk to PricewaterhouseCoopers) <<http://www.smh.com.au/business/cbd/perth-glory-owner-tony-sage-butts-out-medicinal-marijuana-and-gambling-plans-20160902-gr7j8v.html>>

"Why is a Tax Lawyer like a Tattooist?

They each charge handsomely for what they do for you.

And then charge, even more handsomely, to undo what they have done for you."

Source: Richard Cullen spotted the above whilst driving past a Tattoo Parlour in South Melbourne.

“Treasurer Scott Morrison has not ruled out blocking foreign websites that refuse to collect GST from Aussie shoppers.

The scary prospect was raised by consumer group CHOICE earlier this week. It quoted an unnamed Treasury official who said overseas websites would be blocked as a “last resort” if they refuse to collect goods and services tax (GST).

Mr Morrison told Sky News on Tuesday night there was “nothing to suggest” that website blocking would be “on the top” of the Tax Office’s list of priorities. But he confirmed the ATO has the power to do so, and did not rule out its use to enforce GST.

The New Daily contacted the Treasurer’s office for clarification. A spokesperson confirmed the power exists, and that it could be used to combat “egregious and ongoing” illegal conduct.

From July 1, 2017, all online sellers operating in Australia with an annual turnover of \$75,000 or more must charge 10 per cent GST for goods under \$1000. The measure was legislated in May this year.”

Source: Stiles, Jackson ‘ATO has the power to block shopping websites, and isn’t afraid to use it’, *The New Daily* 14 September 2016 <<http://thenewdaily.com.au/money/your-budget/2016/09/14/shopping-websites-blocked>>

“Lawyers’ work is “quite algorithmical”, says Ishiguro. “It’s easy to write a computer program for a lawyer,” he says. But computers will have to become more intelligent and accumulate an understanding of how the law works like a good lawyer does. He gives lawyers five to 10 years before the robots are at the door of their chambers.”

Source: Potter, Ben; Gray, Joanne & Chapman, Theo ‘When the robots take over’ *Boss Financial Review* September 2016 Vol 17 pp 6, 8 at 8

ATTA News October 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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1 Presidential column

As I write this month's column I am about to finish teaching for the semester – the year has certainly gone fast. Students' focus is turning towards exams but the warmer weather is proving to be a distraction as they enjoy the outdoors. As I am preparing for exam marking and for travelling to Sydney, China and Hong Kong in November for various meetings and seminars, the realisation that I have much to complete in the next few weeks is now sinking in.

It will not be long until the summer break is upon us, although for the organising committee for ATTA 2017, I do not expect they will get much of a break. As you will see in this month's Newsletter, the Super Early Bird closing date for the 2017 ATTA Conference is almost here – 15 October 2016. I would encourage everyone who can to register for ATTA 2017. If you miss the Super Early Bird deadline, there is time to register so as to ensure you do not miss out on what I am sure will be another great ATTA Conference.

Please encourage those who have recently completed their doctoral dissertation to consider submitting their dissertation for the OUP ATTA Doctoral series – the deadline is fast approaching – 30 November 2016. Further details are included in the Newsletter. Also, would you please let Colin know if any updating is needed to the list of Australian and New Zealand tax and related doctoral theses.

Finally, my congratulations go to Celeste Black who was recently conferred with her PhD from Macquarie University, and to Professor Bernard McCabe who was appointed as division head of the Taxation and Commercial Division of the federal Administrative Appeals Tribunal.

Adrian Sawyer

2 ATTA's 29th Annual Conference

Registration Reminder

Don't forget that the deadline for the Super Early Bird registration is 15 October 2016.

The registration link is below:

<http://www.victoria.ac.nz/sacl/about/events/atta-2017/registration-for-atta-2017>

Information on travel to the Wairarapa can be found here:

<http://www.victoria.ac.nz/sacl/about/events/atta-2017/atta-conference-2017-travel-to-conference-venue>

If you have any other queries that can't be answered with reference to the conference website, please contact one of the organising committee:

- Lisa: lisa.marriott@vuw.ac.nz
- Andrew: andrew.smith@vuw.ac.nz
- Jonathan: jonathan.barrett@vuw.ac.nz
- David: david.white@vuw.ac.nz

3 OUP ATTA Doctoral Series 2016

We are pleased to announce that Oxford University Press Australia and ATTA will provide the opportunity to publish a book based upon a thesis in the OUP ATTA Doctoral Series. Expressions of interest are therefore called for doctoral submissions to be considered for the sixth publication in the Series. The Series was previously sponsored by CCH, and past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin and Theuns Steyn.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of Professors Adrian Sawyer, Kerrie Sadiq and Dale Pinto.

1. To be eligible for submission for possible publication in the OUP 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. To be eligible, the academic must be affiliated with an Australian or New Zealand University. The content should relate to any taxation topic with particular relevance to Australia and/or New Zealand.
3. 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 2016, the cut-off date is 30 November 2016. The successful applicant will be announced at ATTA in January 2017.
4. 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.
5. 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.
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. There will not be more than one winner in any year.
8. Any publication is subject to a contractual agreement between the author and OUP and will be subject to OUP's standard approval processes including approval by the Delegates of the Press.
9. The decisions of the DSEB are final and no correspondence will be entered into. Please send submissions on or before the 2016 cut-off date of 30 November 2016 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

4 Arrivals, departures and honours

Congratulations to **Celeste Black**, who was recently conferred with her PhD from Macquarie University on the topic of: *Carbon pricing and taxation: An examination of the taxation of emissions trading transactions from a domestic and international perspective*. Her supervisor was A/Prof Hope Ashiabor.

Professor **Neil Buchanan** of George Washington University will be visiting the UNSW Australia School of Taxation & Business Law as an Atax Fellow. He will be with them from 12 January to 15 February 2017.

Professor **Bernard McCabe**, was appointed as division head of the Taxation and Commercial Division of the federal Administrative Appeals Tribunal. Professor McCabe was immediately prior to his appointment an Adjunct Professor of Law at Bond University. He became a member of the Tribunal in 2001 and was appointed a senior member in 2003.

Since December 2015, the Hon Justice **Richard Edmonds** accepted an invitation to become a Fellow of the Australian Academy of Law.

5 New Zealand developments

Developments in New Zealand over the last month include:

- Release of the Public Rulings draft programme of priority work for the next year. The programme is available on the following link: <http://www.ird.govt.nz/public-consultation/work-prog/>
- Confirmation of the deemed rate of return for taxing foreign investment funds for 2015-16 of 6.77%. This is a decrease from the previous year, which was 7.71%. This rate is calculated by taking an average of the five-year Government stock rate and adding a 4% margin.
- Notification from Inland Revenue of their continued focus on the hidden economy and undeclared cash – particularly targeting the construction sector in Auckland, Queenstown and Christchurch.
- Clarification of the Commissioner's operational position on deducting expenditure on gifts of food and drink. The clarification arose as a result of an item published by Inland Revenue on deducting expenditure on gifts of food or drink, which stated that the usual expenditure rule of limiting the deduction to 50% of the normal available deduction would apply. However, this position contrasted with a 2011 publication that stated that the costs of gifts including food or drinks were generally 100% deductible. The position is now confirmed that where the gifts are provided off a taxpayer's business premises, they will fall within s DD2(5) of the Income Tax Act 2007 – and therefore only a 50% deduction will be permitted for such expenditure.
- Release of an Exposure Draft for comment, which will replace Interpretation Statement IS 08/02: Deductibility of feasibility expenditure. This Exposure Draft is available for comment until 9 November 2016 (reference PUB00278) and takes into account the outcomes from the

recent Supreme Court decision in the Trustpower case. One of the key differences is the removal of “commitment” to expenditure as a relevant factor. This is replaced with consideration of whether there has been material advancement on a capital project.

Lisa Marriott

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 Rio de Janeiro 27 August 2017 - 1 September 2017

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 Rio de Janeiro 27 August 2017 - 1 September 2017. This is the sixth 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 from the Curtin University Law School, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

Brief indication of the international or comparative element of the thesis (this will often be evident from the title or abstract but needs to be clear to be eligible to apply)

Applications are due by 31 October 2016.

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 2017. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

Previous recipients include:
Shafi Khan, Monash 2015 [Basel]
Celeste Black, Sydney 2013 [Copenhagen]
Antony Ting, Sydney 2011 [Paris]
Fiona Martin, UNSW 2009 [Vancouver]
Kathryn James, Monash 2007 [Kyoto]

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, December 2013, December 2014 and December 2015 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 2016. 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 School of Taxation and Law, UNSW, Research Fellowships

The School of Taxation and Business Law, UNSW, Australia is now calling for applications for up to 3 research fellows for 2017.

Details are:

Selection is based on the applicant's research proposal and on their ability to contribute to the School of Taxation & Business Law's research profile. A track record in and actual collaboration organised with a Taxation & Business Law academic(s) will be considered as an advantage.

The successful applicant will receive up to \$5,000 AUS to cover airfare, accommodation etc for the duration of their stay at the School.

Applicants are expected to spend at least 4 weeks at the School of Taxation and Business Law. Access to a work area, computer and the internet will be provided.

They are also expected to present a research seminar and undertake research with one of the School's academics.

Application

Applications are invited from overseas academic and professional researchers working in taxation, business law and related disciplines. To apply, applicants must send by email:

1. A letter of application, indicating the area they wish to research under the Fellowship and anticipated publication(s), who and how they will collaborate with Taxation & Business Law academic(s), and their agreed timing to undertake the Fellowship.
2. A current curriculum vitae that includes full name, position, institution, research record, proposed research and collaborator at Taxation and Business Law, UNSW, Australia.

Applications are due by 5 December 2016 and to be sent to:

The Research Fellowship Conveners

Email: ataxfellows@unsw.edu.au

The outcome of applications will be communicated to applicants in late December.
Link to the Research Fellows homepage:
<https://www.business.unsw.edu.au/about/schools/taxation-business-law/research/fellowships>

9 Tax and Transfer Policy Institute Visiting Fellow Awards 2017

The Tax and Transfer Policy Institute at the Crawford School of Public Policy, The Australian National University, is pleased to announce our Australia/New Zealand Visiting Fellow Awards for 2017.

All information is here: <https://taxpolicy.crawford.anu.edu.au/taxpolicy-grants>

The Visiting Fellow will usually spend at least one week visiting TTPI, from another academic institution in Australia or New Zealand. The successful applicant will be known as a “funded TTPI Visiting Fellow” for the relevant year. To be eligible, the Applicant would usually hold at least an 0.2 FTE position at an Australian or New Zealand University, whether as a continuing, contract or fixed-term position. It is expected that up to three Australia/NZ TTPI Visiting Fellow Awards will be granted in 2017. The decision about the Award will be made by the Director in consultation with the Advisory Board. The Award will be for a **maximum of \$3,000** and will be awarded by payment or reimbursement of the following expenses of the Visitor:

- Economy return airfare from a location in Australia or New Zealand;
- Accommodation at University House or similar accommodation at the ANU for at least one week;
- Reimbursement upon receipts for meals/taxi/incidentals for at least one week.

The Visiting Fellow (Australian/NZ) will be provided with a desk, computer and library access with TTPI at The ANU during the visit. While funding is provided for about one week, the Visiting Fellow is welcome to apply to visit TTPI for a longer period, self-funded for the remaining period.

The visit is expected to take place before the end of 2017. During the visit, the Visiting Fellow will:

- carry out research to prepare a research paper on a specific tax or transfer policy topic, independently or with a member of TTPI;
- present a TTPI seminar on the research paper or another topic;
- prepare an Austaxpolicy blog article on the research paper or another topic;
- engage with other projects, collegial activities and events at TTPI as relevant.

It is expected that the Visiting Fellow will submit a research paper for online open access publication in the TTPI Working Paper series.

How to apply and deadline

Applications should be submitted before **1 November 2016** for 2017.

To apply, please submit to tax.policy@anu.edu.au

- Application Form, setting out the specific research project and preferred timing for the visit.
- CV including publications and two named academic referees (names only required).

Potential applicants are encouraged to contact the Director of TTPI, Professor Miranda Stewart, to discuss their application and proposed research project at

miranda.stewart@anu.edu.au; +61 2 6125 5713. General enquiries to Diane Paul, tax.policy@anu.edu.au or +61 2 6125 9318.

10 ATTA Member Rides for Multiple Sclerosis (MS)

Please support ATTA member Dale Boccabella as he again undertakes the Sydney to Gong (Wollongong) ride to raise money to support those with MS. You can donate here: <http://www.msgongride.org.au/index.cfm?fuseaction=donorDrive.participant&participantID=5102>

11 Call for papers

Austaxpolicy.com Blog hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Our goal is to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution! We are keen to build your contributions to the Blog and our wider audience so please consider publishing with us, based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

Tax and Transfer Policy Institute publication series: We look forward to your contributions!

Working Paper series published by the Tax and Transfer Policy Institute, The ANU.

We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Policy Brief series

The TTPI Policy Brief series provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. If you are interested in publishing a Policy Brief, please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

6th Annual International Conference on Law, Regulations and Public Policy (LRPP 2017)

www.law-conference.org | secretariat@law-conference.org

5th – 6th June 2017, Singapore

Important Dates

Full Paper Submission Deadline: 25th November 2016

Early Bird Registration Deadline: 24th February 2017

Late Registration Deadline: 17th March 2017

Conference Dates: 5th – 6th June 2017

Conference Highlights

- Keynote Addresses
- Prof. Paul Babe, Professor of Law, Associate Dean (Research), Faculty of the Professions, Associate Dean of Law (Research), Adelaide Law School (ALS)
- Prof. Gabriel Moens, Professor of Law, Curtin Law School, Australia
- The Conference Proceedings: Print ISSN: 2251-1679, E-Periodical ISSN: 2251-1687
- 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. GSTF JoC is hosted and published on Springer's Open Access publishing platform - Global Science Journals (GSJ).
- 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 2017 will also constitute a Special Panel Session.
- Panel Proposals are invited for submission. A minimum of three papers centering on a specific topic will be accepted for submission under Panel Category.

Program Committee Members

Co-Program Chairs: Prof. Suresh V Nadagoudar, Dean, P.G. Department of Law
Bangalore University, India
Prof. K.C. Sunny, Dean, Professor and Head, Department of Law, University of Kerala,
India
Editor-In-Chief Prof. Tony Carty, Sir Y. K. Pao Chair of Public Law Faculty of Law
The University of Hong Kong
Please visit <http://law-conference.org/Committee.html> for the complete list.
For more information, please contact: LRPP 2017 Conference Secretariat
www.law-conference.org | secretariat@law-conference.org
DID: +65-6327 0165/66 FAX: +65-6327 0162

12 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the ATO <<http://www.ato.gov.au>>, AustLII <<http://www.austlii.edu.au>>, Federal Court <<http://www.fedcourt.gov.au>>, Victorian Bar Tax Bar Association <<https://www.vicbar.com.au/bar-associations/tax/news>> websites and BarNet Jade alerts.

Federal Court of Australia

Caratti v Commissioner of the Australian Federal Police (No 2) [2016] FCA 1132
(15 Sep 2016) (Wigney J)

Administrative Law – application for judicial review pursuant to the Administrative Decisions (Judicial Review) Act 1977 (Cth) and relief under s 39B of the Judiciary Act 1903 (Cth) regarding decisions to issue search warrants under s 3E of the Crimes Act 1914 (Cth)

Criminal Law – practice and procedure – search warrants – whether information on oath before an issuing officer was sufficient to support the issue of search warrants under s 3E of the Crimes Act 1914 (Cth) – whether there was reasonable grounds for suspecting that there were things at certain premises in respect of which there were reasonable grounds for suspecting that the things would afford evidence as to the commission of the offences to which the search warrants related – where applicant claimed that officers of the Australian Federal Police placed excessive reliance on officers of the Australian Taxation Office – where applicant claimed that executing officers and constables assisting searched and seized by reference to a document other than the search warrant – appropriate relief to grant when the Court finds that items seized where not lawfully seized – whether the court retained a discretion not to order the return of unlawfully seized items – relevant considerations in the exercise of the Court's discretion not to order the return of unlawfully seized items.

Tech Mahindra Limited v Commissioner of Taxation [2016] FCAFC 130 (22 September 2016) (Robertson, Davies and Wigney JJ)

Taxation – allocation of taxing rights – interaction between Art 7 and Art 12 of the Agreement between the Government of Australia and the Government of the Republic of India for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income 1991 [1991] ATS 49 — operation of Art 7 “business profits rule” – operation of Art 12 “the royalties provision” – whether Art 12(4) on its proper construction applied to royalties – whether source State has a right to tax royalties under Art 7 or Art 12

Benjamin v Commissioner of Taxation [2016] FCA 1157
(23 Sep 2016) (Davies J)

Taxation – appeal of decision to refuse application for an extension of time in which to lodge an application for review of the Commissioner’s decision to disallow taxpayer objections – whether denial of procedural fairness – principles to be applied in an application for an extension of time – whether proper reasons for decision given.

Ward v Commissioner of Taxation [2016] FCAFC 132 (5 Oct 2016) (Robertson, Davies and Wigney JJ)

Administrative law – appeal under s 44 of the Administrative Appeals Tribunal Act 1975 (Cth) on a question of law – whether Tribunal misconstrued the scope of the expression "special circumstances" in s 292-465 of the Income Tax Assessment Act 1997 (Cth) – whether Tribunal erred in considering that making the determination was consistent with the object of Div 292 of the Income Tax Assessment Act 1997 (Cth)

Taxation – non-concessional contributions to superannuation fund – application to Commissioner for a written determination the non-concessional contributions be disregarded or allocated instead for the purposes of another financial year specified in the determination – whether Tribunal erred in considering there were no special circumstances – whether Tribunal erred in considering that making the determination was consistent with the object of Div 292 of the Income Tax Assessment Act 1997 (Cth)

Practice and procedure – whether leave should be granted to the applicant to rely on grounds not advanced before the Tribunal.

Colin Fong

13 Tax and related meetings

Local

How do tax returns respond to tax rate changes? Decomposing the elasticity of taxable income. Steven Hamilton, PhD candidate in Economics and Public Policy at the University of Michigan, Tax and Transfer Policy Institute, Miller Theatre, Level 1, Old Canberra House Building 73, Lennox Crossing, ANU, 12.15pm–1.30pm Thursday 20 October 2016; light lunch from 12-12:15pm.

<<https://taxpolicy.crawford.anu.edu.au/news-events/events/8363/how-do-tax-returns-respond-tax-rate-changes-decomposing-elasticity-taxable>>

The impact of changing the company tax rate in Australia. Dr Janine Dixon, Victoria University, Tax and Transfer Policy Institute, Brindabella Theatre, Level 2, JG Crawford Building 132, Lennox Crossing, ANU, 12:15-1:30pm, 26 October 2016; light lunch from 12-12:15pm. <<https://taxpolicy.crawford.anu.edu.au/news-events/events/8487/impact-changing-company-tax-rate-australia>>

International Conference of Chinese Tax and Policy University of Sydney, Sydney, Australia, 16-17 January 2017. The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the Journal of Chinese Tax and Policy (<http://jctpjournal.org/>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the Taxation Law and Policy Research Institute of Monash University (<https://business.monash.edu/business-law-and-taxation/research/research-groups/taxation-law-and-policy-research-group>).

Possible Topics/Streams

- Double taxation
- Tax and e-commerce
- Tax and Alternative Forms of Finance
- Taxation of Financial Instruments/Products/Arrangements
- Tax Administration and Compliance
- Tax Information Sharing
- Tax and Crime
- Tax and Intellectual Property

Registration costs

There is no registration fee for this conference.

Contact

Charlotte Hang, Angel Huang, Steven Xu

Email: jctpjournal@gmail.com

Eva Huang

Editor | The Journal of Chinese Tax and Policy

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. For further details, please refer to the conference website: <http://www.victoria.ac.nz/sacl/about/events/atta-2017>

If you have any queries, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

The **Tax Institute's** website 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 or register online at 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 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

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 2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

For courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2016 and 2017

Substance in International Tax Planning 13-15 November 2016, Dubai

European Value Added Tax – Selected Issues 16-18 November 2016, Amsterdam

Transfer Pricing and Substance Masterclass 23-25 November 2016

Principles of Transfer Pricing – Post-BEPS 5-7 December 2016, Jakarta

Advanced VAT Optimisation 12-13 December 2016, Amsterdam

International Tax Aspects of Brexit 9-10 March 2017

International Taxation of Expatriates 3-5 April 2017, Kuala Lumpur

Offshore Entities – Past, Present and Future 15-17 March 2017, Johannesburg

International Tax Structuring for Real Estate and Immovable Property Investments
7-9 June 2017

Management of Tax Rulings, APAs and Mutual Agreement Procedures 21-23 June 2017

Substance in International Tax Planning 11-13 September 2017, Singapore
For entire course portfolio, see <http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder>
See also <http://www.ibfd.org/Training/Find-course>

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>
2017 **Rio de Janeiro, Brazil**, 27 August – 1 September <www.ifa2017rio.com.br>
Subject 1: Assessing BEPS: Origins, Standards, and Responses
Subject 2: The future of transfer pricing
2018 **Seoul, Korea, Rep of**, 2 September – 6 September < www.ifaseoul2018.com>
Subject 1: Seeking anti-avoidance measures of general nature and scope -GAAR and other rules: Do we need them, and what should they be like?
Subject 2: Withholding tax+
2019 **London, United Kingdom**, 8 September- 13 September

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

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

The Foundation for International Taxation and IBFD proudly present their **first joint International Taxation Conference 2016: BEPS and beyond BEPS: A year later**, 1-3 December 2016, ITC Maratha Hotel, Mumbai. The 2015 International Taxation Conference was devoted to giving an overview of the BEPS project and its actions. This year, we have singled out a number of actions for discussion and debate through both presentations by experts and panel discussions of knowledgeable specialists. Key topics selected for the forthcoming conference in December are as follows:

- Multilateral Instrument – Action 15
- Automatic Exchange of Tax Information – Action 13
- Digital Economy – Action 1

Other topics selected for presentation and/or debate at the conference include: Base Erosion Measures – Actions 2, 3, 4, 5 & 7; Treaty Abuse and Anti-avoidance – Action 6; Transfer Pricing and Value Creation – Actions 8-10; and BEPS and Dispute Resolution – Action 14..

<http://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2016?utm_source=Event-email-campaign&utm_medium=email&utm_campaign=EV11-07-2016&utm_term=&utm_content=International-Taxation-Conference-2016>

The **African Tax Symposium** is coming to Ghana. 10-12 May 2017, Accra, Ghana
Our 3rd annual IBFD Africa Tax Symposium, *Trends in International Taxation: An African Perspective*, will focus on Africa and the post-BEPS landscape. As always, the Symposium will present a sharp and insightful perspective on current issues in African taxation.

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

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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
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
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

Anderson, Colin; Dickfos, Jennifer and **Brown, Catherine** 'The Australian Taxation Office – what role does it play in anti-phoenix activity?' (2016) 24 *Insolvency Law Journal* 127-40

The ATTA Conference papers 2016 are now on the Business School website and will be linked to Pandora very soon.

<<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/2016-atta-conference-papers>>

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Who Benefits from a Lower Corporate Income Tax Rate? 21 September 2016 - John Freebairn

Facing Demographic Challenges: Pension Cuts or Tax Hikes? 29 September 2016 - Chung Tran

Annuity and Estate Taxation in an Entrepreneurship Model, 7 October 2016 - Cagri S Kumru

The Occurrence of Tax Amnesties: Theory and Evidence, 11 October 2016 - Ralph-Christopher Bayer

Azzi, John 'Domestic legislation and Australia's international obligations' *Western Sydney University School of Law Research Paper* No. 02/16
<<http://ssrn.com/abstract=2797963>> or <<http://dx.doi.org/10.2139/ssrn.2797963>>

Azzi, John 'Practical injustice in the context of private tax rulings' (2016) 39 *University of New South Wales Law Journal* 1096-1126

Beeston, James Assistant Commissioner, ATO 'Our evolving approach to client and industry engagement', address to the Tax Institute Victoria Fourth Annual Forum in Melbourne, 5 October 2016 <<https://www.ato.gov.au/Media-centre/Speeches/Other/Our-evolving-approach-to-client-and-industry-engagement>>

Berg, Chris & Davidson, Sinclair 'Submission to the House of Representatives Standing Committee on Tax and Revenue Inquiry into the External Scrutiny of the Australian Taxation Office, Institute of Public Affairs', 11 March 2016

<www.ipa.org.au>

Cleary, Paul 'Poles apart: comparative resource sector governance in Australia and Norway' (2016) 51 *Australian Journal of Political Science* 150-162
<<http://www.tandfonline.com/doi/full/10.1080/10361146.2015.1126041>>

Freebairn, John 'Taxation of housing' (2016) 49 *Australian Economic Review* 307-16
<<http://onlinelibrary.wiley.com/doi/10.1111/1467-8462.12172/full>>

Jordan, Chris 'ATO Commissioner statement regarding 'week of action', 6 September 2016 (re Panama Papers) <<https://www.ato.gov.au/Media-centre/Media-releases/ATO-Commissioner-statement-regarding-week-of-action>>

Lanis, Roman & McClure, Ross 'Australian companies have more work to do on tax transparency' *The Conversation* 26 September 2016
<<https://theconversation.com/australian-companies-have-more-work-to-do-on-tax-transparency-65883>>

Mortimore, Anna 'Australia's car industry ignored the elephant in the room: carbon emissions' *The Conversation* 11 October 2016 <<https://theconversation.com/australias-car-industry-ignored-the-elephant-in-the-room-carbon-emissions-66759>>

(2016) 22 (3) *New Zealand Journal of Taxation Law and Policy*

Editorial - **Adrian Sawyer** and **Lin Mei Tan**

Comment: R v BW: The Case of an 'Unauthorised Frolic'? - **Andrew Maples**

Evaluating New Zealand's Tax Dispute Resolution System: A Dispute Systems Design Perspective - **Melinda Jone**

'The Castle Doctrine' and Preferential Tax Treatment of Owner-occupied Property -

Jonathan Barrett

Taxing Employee Share Schemes: Solving the Question of Why New Zealand Falls Behind Australia and the United Kingdom in Employee Share Ownership - Connor Tinker

John Passant has just released his first book of poetry, *Songs for the Band Unformed* (Ginninderra Press 2016). The poems are a mix of the personal and the political. The usual terrors of love and desire, of self-doubt, of longing, and of joy and happiness, find expression here. So too does Passant's horror with much of the world today, with its barbarity, its wars, its monetary and spiritual poverty, and its cruelty. As Tom Griffiths from the University of Newcastle says: This is a collection of work for our times, sometimes bleak, hard, gritty, but indignant, mobilising and marching against the bombs and profits of injustice.' The Awesome's singer songwriter Mili Cifali calls it "...a sublime collection of poetry, allowing us to reflect on humanity, in its nakedness, tenderness and brutality...'

You can buy signed copies from John for \$20 including postage by emailing him for details at en.passant@bigpond.com

Alternatively you can buy hard copies from Ginninderra Press here

(<http://www.ginninderrapress.com.au/rapidcartpro/index.php?product/page/693/%2A+John+Passant+%2F+Songs+for+the+Band+Unformed>). An e-reader version is available from Amazon. There are other commercial outlets you may be able to purchase it from.

Passant, John, 'Tax and the forgotten classes: from the Magna Carta to the English revolution', *Australasian Accounting, Business and Finance Journal*, 10(3), 2016, 67-88.

Petchey, Jeffrey D 'Inter-regional transfers and the induced under-taxation of economic rent', 23 August 2016

<https://www.researchgate.net/profile/Jeffrey_Petchey/publication/306375698_Inter-regional_transfers_and_the_induced_under-taxation_of_economic_rent/links/57bbb31508ae51eef1f3d625.pdf>

Rosewarne, Stuart 'Backpacker tax compromise means more discrimination for these workers' *The Conversation* 29 September 2016 <<https://theconversation.com/backpacker-tax-compromise-means-more-discrimination-for-these-workers-66133>>

Seymour, Elen & Nehme, Marina 'The ACNC, the Senate, the Commission of Audit and the Not-for-Profit Sector', *Western Sydney University School of Law Research Paper* No. 05/2016 <http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2798462> or <<http://dx.doi.org/10.2139/ssrn.2798462>>

Sharkey, Nolan 'Coming to Australia: Cross border and Australian income tax complexities with a focus on dual residence and DTAs and those from China, Singapore and Hong Kong - Part 1' (Nov 2015) 42 (10) *Brief* 10-14; Part 2 (Dec 2015) 42 (11) *Brief* 41-43

Smith, Naomi 'Case study: The interaction of Australian and UK tax laws' (2016) Issue 240 *Ethos: Official Publication of the Law Society of the Australian Capital Territory* 50

(2016) 100 *Taxation Today* – (November)

- CRS: Are You Ready? – Troy Andrews and Vinay Mahant
- Taxing or Relaxing? The Deductibility of Expenditure on Holiday Homes, Boats and Aircraft [Part 2] – Gretta Schumacher

Varela, Peter *What is tax salience?* Tax and Transfer Policy Institute, TTPI – Policy Brief 4/2016 March 2016
<https://taxpolicy.crawford.anu.edu.au/files/uploads/taxstudies_crawford_anu_edu_au/2016-09/varela_salience_mar_2016_complete.pdf>

Webster, Beth & Thomson, Russell 'R&D tax incentives need to be simple and underpin investor confidence' *The Conversation* 3 October 2016
<<https://theconversation.com/randd-tax-incentives-need-to-be-simple-and-underpin-investor-confidence-66273>>

Overseas

Bulletin for International Taxation Number 10 - 2016

Tax treaty monitor - International/OECD - Article 16 of the OECD Model: A Plea To Extend the Scope of the Ratione Personae - Andy Cools

International/OECD - Understanding Risk in the Era of the OECD/G20 Base Erosion and Profit Shifting Initiative - Sunny Kishore Bilaney

European Union/International/OECD - The Effect of Anti-Avoidance Provisions

Regarding the Promotion of Innovation: Considerations from a Tax Policy Perspective - Elizabeth Gil García

International/OECD - Can Cooperative Compliance Help Developing Countries Address the Challenges of the OECD/G20 Base Erosion and Profit Shifting Initiative? Jonathan Leigh Pemberton and Alicja Majdanska

International/OECD - Thoughts on the Potential Effects of the OECD/G20 BEPS Action Plan on Collective Investment Vehicles – Part I - Moritz Scherleitner

Brazil - Permanent Establishments: The Latest Trends from the Brazilian Tax Authorities – A Case Law Update - Doris Canen

International/OECD - Special Tax Zones in Developing Countries and Global Tax Policy - Antti Laukkanen

Burnett, Chloe; Taylor, C John & Wong, Jenny 'Qualification of taxable entities and treaty protection: National report for Australia', May 31, 2015 *Cahiers De Droit Fiscal International: Studies on International Fiscal Law*, Vol. 99b, 2014, Sydney Law School Research Paper No. 15/48
<http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2612732>

Cui, Wei 'Taxing indirect transfers: improving an instrument for stemming tax and legal base erosion' (2014) 33 *Virginia Tax Review* 649-96

da Silva, Bruno *The impact of tax treaties and EU Law on group taxation regimes*, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2016; ISBN: 9789041169051, Hardcover, Price: EUR 178.00/ USD 223.00 / GBP 142.00. EUCOTAX Series on European Taxation Vol. 50

Deloitte Global Tax Center (Europe) (ed) *Quick reference to European VAT compliance 2016*, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2016; ISBN: 9789041167255, Softcover, Price: EUR 234.00/ USD 292.00 / GBP 191.00

Duff & Phelps (ed) *Guide to international transfer pricing. law, tax planning and compliance strategies*, 6th ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2016; ISBN: 9789041169082, Hardback, Price: EUR 312.00 / USD 390.00/ GBP 255.00

Ekkehart, Reimer; Schmid, Stefan & Orell, Marianne (ed) *Permanent establishments. a domestic taxation, bilateral tax treaty and OECD perspective*, 5th ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2016; ISBN: 9789041167279, Hardcover, Price: EUR 288.00/ USD 360.00 / GBP 235.00

Joseph, Sally-Ann 'Public consultation in tax policy: lessons for Singapore and Hong Kong' (2016) 9 *Journal of Asian Public Policy* 291-307. Available from Taylor & Francis Journals <<http://www.tandfonline.com/doi/full/10.1080/17516234.2016.1212976>>

Katic, Pamela & Leigh, Andrew 'Top wealth shares in Australia 1915–2012' (2016) 62 *Review of Income and Wealth* 209-222
<<http://onlinelibrary.wiley.com/doi/10.1111/roiw.12177/pdf>>

Kraal, Diane 'Legal teaching methods to diverse student cohorts: a comparison between the United Kingdom, the United States, Australia and New Zealand' (2016) 46 *Cambridge Journal of Education*
<<http://www.tandfonline.com/eprint/f4RSyPQEIJzM2rV4bt4B/full>>

Papis-Almansa, Marta *Insurance in European VAT: on the current and preferred treatment in the light of the New Zealand and Australian GST systems*, Lund University Department of Business Law, Oskar Henkow & Ben Terra, 2016 (Thesis)

Monsenego, Jérôme *Introduction to transfer pricing*, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2015

Organisation for Economic Co-Operation and Development (OECD) *Tax policy reforms in the OECD 2016*, 2016 <http://www.oecd-ilibrary.org/taxation/tax-policy-reform-in-the-oecd-2016_9789264260399-en>

Simontacchi, Stefano & Stoschek, Uwe (ed) *Guide to global real estate investment trusts*, 6th ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2016; ISBN: 9789041169044, Hardcover, Price: EUR 280.00/ USD 350.00 / GBP 229.00

Stack, Robert B *Treasury releases White Paper on European Commission's state aid investigations into transfer pricing rulings*, 24 August 2016
<<https://www.treasury.gov/connect/blog/Pages/Treasury-Releases-White-Paper-on-European-Commission's-State-Aid-Investigations-into-Transfer-Pricing-Rulings.aspx>>

Thuronyi, Victor; Brooks, Kim & Kolozs, Borbala *Comparative tax law*, 2nd ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2016, 360 pp., Hardcover ISBN: 9789041167194; Price: EUR 157.00 / USD 196.00 / GBP 128.00

van Doesum, Ad; van Kesteren, Herman & van Norden, Gert-Jan *Fundamentals of EU VAT law*, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2016; ISBN:9789041170163; EUR 96/USD 120 / GBP 78

15 Quotable quotes

“Australia now has the sixth highest company tax rate in the OECD compared with 16th highest in 2001”

Source: Westacott, Jennifer ‘Australia cannot afford not to cut company tax’ *Australian Financial Review* 28 September 2016 p 35

“In the 1970s if you were disruptive you got fired, now you get promoted.”

Source: Richard Murray chief executive, JB Hi-Fi, *Australian Financial Review* 29 September 2016 p 11

“Now there has been a great deal made about Governor Baker’s decision not to disclose his wife’s minor medical condition. Many people believe that he should have. But I don’t believe Governor Baker failed to disclose it because he was ashamed or embarrassed. I think he didn’t disclose it because we’re the hypocrites, not the Bakers; because we’re all broken, every single one of us, and yet we pretend that we’re not.

“We all live lives of imperfection and yet we cling to this fantasy that there’s this perfect life and that our leaders should embody it. But if we expect our leaders to live on some higher moral plain than the rest of us, well we’re just asking to be deceived.

“Now it’s been suggested to me this week that I should try to buy your support with jobs, and the promise of access. It’s been suggested to me that party unity is more important than your democratic rights as delegates. That’s right it’s not. And you have a decision to make.

“Don’t vote for us because you think we’re perfect. Don’t vote for us because of what we might be able to do for you only. Vote for the person who shares your ideals, your hopes, your dreams. Vote for the person who most embodies what you believe we need to keep our nation strong and free. And when you have done that, you can go back to Seattle, and Boston, to Miami, to Omaha, to Tulsa and Chicago, and Atlanta with your head held high, and say, ‘I am a member of the Democratic Party’.”

Matt Santos (in *The West Wing* Season 6 Episode 22 - ‘2162 votes’)

Source: ‘The five best speeches by US presidents in movies and TV shows’, 1 October 2016, news.com

<<http://www.news.com.au/entertainment/tv/flashback/the-five-best-speeches-by-us-presidents-in-movies-and-tv-shows/news-story/14ecef63c23190d2da25629d5a88a51a>>

“Donald Trump may or may not have paid federal income taxes for years after losing nearly \$916 million in the 1990s. But if he did avoid paying taxes, he’s a “genius” at taking advantage of a loophole-ridden law, his supporters said Sunday.

The New York Times on Sunday published “a very, very good story for Donald Trump,” Chris Christie said on “Fox News Sunday.” Rudy Giuliani called him an “absolute genius” on ABC’s “This Week.” And Trump himself weighed in, saying he was singularly qualified to fix a system he may have exploited.”

Source: The Associated Press and Fortune Editors ‘Rudy Giuliani Thinks Donald Trump Is a ‘Genius’ For Allegedly Not Paying Taxes’, 2 October 2016

<<http://fortune.com/2016/10/02/rudy-giuliani-trump-genius>>

“I know our complex tax laws better than anyone who has ever run for president and am the only one who can fix them”. #failing@nytimes

Source: Donald J. Trump @realDonaldTrump, 2 October 2016
<<https://twitter.com/realdonaldtrump/status/782541307168391168?lang=en>>

“Clinton’s “Fair Share Surcharge” is a direct way to guarantee that effective tax rates rise for the taxpayers most likely to avoid paying their fair share through tax gimmicks and exploiting loopholes. Clinton’s proposal would force Americans making more than \$5 million per year to pay an effective rate higher than middle-class families, along with other measures she has proposed to close loopholes such as the “Buffett Rule.”

“It’s outrageous that multi-millionaires and billionaires are allowed to play by a different set of rules than hard-working families, especially when it comes to paying their fair share of taxes,” said Hillary Clinton. “I disagree with Republicans who say that America needs yet another massive tax cut for the very rich. That’s the exact opposite of what we should do. Instead, let’s make sure the rich pay their fair share. That’s what my proposal would do. It would let us to make the investments we need to create more good-paying jobs and make college more affordable. That’s what American families need – not another giveaway to the super wealthy.”

Clinton’s proposal aligns with recent reporting by the Washington Post, which explained that one of the surest ways to raise effective rates on multi-millionaires is to directly increase their taxes. The experience of the past few years shows that a surcharge can directly raise the effective rates on multi-millionaires, in ways even their tax maneuvers cannot game: as a result of President Obama securing the end of the high-income Bush tax cuts and other measures, the effective rate paid by the top 400 taxpayers rose from less than 17 percent in 2012 to 23 percent in 2013. In concert with other loophole closers and reforms to be announced this week, Clinton’s “Fair Share Surcharge” would directly target what often leads to these lower effective rates: the so-called private tax system where tax lawyers and personal accountants help multi-millionaires shelter their income and avoid U.S. taxes.

This announcement fulfills Clinton’s promise to expand on the “Buffett Rule” – the proposal named after Warren Buffett, who has endorsed Clinton, which ensures that no millionaire would pay a lower effective tax rate than their secretary. She has also said she would end the “carried interest” loophole and close loopholes and tax expenditures that benefit multi-millionaires.”

Source: Factsheets ‘To Ensure Tax Fairness, Clinton Unveils New ‘Fair Share Surcharge’ on Multi-Millionaires’, 11 January 2016
<<https://www.hillaryclinton.com/briefing/factsheets/2016/01/11/to-ensure-tax-fairness-clinton-unveils-new-fair-share-surcharge-on-multi-millionaires>> See also Clinton, Hillary & Kaine, *Tim Stronger together: a blueprint for America’s future*, New York, Simon & Schuster, 2016 p 65

“It was a moment of sloppiness and inattention by Revenue Minister Kelly O’Dwyer that Labor will not let her forget.

It was an embarrassing, unprecedented error of no substantial consequence. But to Labor it was one of several mishaps it says point to a government unable to do its job.

Around 7.15pm last night her fellow front bencher Christopher Pyne moved a procedural motion which would push the International Tax Agreements Amendment Bill 2016 to the next stage of debate, a second reading.

The Opposition moved an amendment which didn't seem to register with the government, perhaps because it was known Labor was supporting the proposed laws to get more taxes from multinationals.

Ms O'Dwyer later called it "adolescent games". Labor was stunned at how successful their little trick was.

Shadow assistant treasurer Andrew Leigh had moved: "That all the words after 'That' be omitted with a view to substituting the following words: 'whilst not declining to give the bill a second reading, the House calls on the government to explain why it has failed to close tax loopholes and increase transparency in Australia'."

This could have been dismissed by a simple "Nay" from Ms O'Dwyer. Instead there was silence and the amendment passed. It was for a brief while part of the legislation.

In effect, she and her colleagues had formally accepted the government had failed to close tax loopholes."

Source: 'Coalition embarrassed after criticising itself in Opposition motion', news.com.au 13 October 2016 <<http://www.news.com.au/national/politics/coalition-embarrassed-after-criticising-itself-in-opposition-motion/news-story/999668791210d23c79243ad0fe859fca>>

ATTA News November 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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1 Presidential column

Not again, I hear many of you say. On Sunday evening I realized that there had been another major quake followed by many aftershocks in the Canterbury and Marlborough regions. As I write this column I am in China and Hong Kong to present a number of seminars at Nottingham University Ningbo and the University of Hong Kong. Reading a text message from home after being out touring the UN Heritage area of Westlake in Hangzhou, I then went online and I am both shocked and relieved at the same time. The devastation is massive, with the implications for Kaikoura and the surrounding areas unprecedented for the region. I was also relieved that Christchurch has come through largely unscathed physically, but certainly not emotionally. The situation in Wellington continues to evolve, and I feel for our colleagues in Wellington where there has been considerable damage.

Even with these events, we also need to remember that the next ATTA Conference is getting closer. Lisa advises that notwithstanding these recent events planning continues for ATTA in January 2017 in Masterton. Therefore, I would encourage everything that is contemplating attending to do so if they can. As a first step you need to register, especially while the Early Bird discount applies.

For those ATTA members who have doctoral students that have recently completed their dissertation, would please draw their attention to the OUP ATTA Doctoral Series for 2016. The closing date of 30 November 2016 is rapidly approaching.

To conclude on a positive note, my congratulations go to John Taylor and Alex Evans for the successful completion of their doctorates. Completion of their doctorates is a wonderful milestone in the academic life of these two ATTA members. My congratulations go to you both on your achievements.

Adrian Sawyer, ATTA President

16 November 2016

2 ATTA's 29th Annual Conference

Registration Reminder

Don't forget that the deadline for the Early Bird registration is midnight on 15th December 2016 (NZ time). The registration link is below:

<http://www.victoria.ac.nz/sacl/about/events/atta-2017/registration-for-atta-2017>

Information on travel to the Wairarapa can be found here:

<http://www.victoria.ac.nz/sacl/about/events/atta-2017/atta-conference-2017-travel-to-conference-venue>

If you have any other queries that can't be answered with reference to the conference website, please contact one of the organising committee:

- Lisa: lisa.marriott@vuw.ac.nz
- Andrew: andrew.smith@vuw.ac.nz
- Jonathan: jonathan.barrett@vuw.ac.nz
- David: david.white@vuw.ac.nz

The detailed programme will be available on the website in the week commencing 21 November.

3 Draft ATTA AGM agenda 2017

Date & time: Friday 20 January 2017 at 3.10pm

Venue: Main Conference Room

Present:

Apologies:

1. Minutes of the previous meeting:

2. Matters arising from the minutes:

3. Reports:

President's report:

Treasurer's report:

Secretary's report: Includes update on membership procedures and archiving past conference papers on PANDORA at the Australian National Library.

4. Election of Office bearers: There will be an election for the six positions of the Executive Committee

5. Confirmation of State/Territory/NZ representatives:

6. Appointment of auditor:

7. Expressions of interest for hosting ATTA 2018.

9. General business:

4 OUP ATTA Doctoral Series 2016

We are pleased to announce that Oxford University Press Australia and ATTA will provide the opportunity to publish a book based upon a thesis in the OUP ATTA Doctoral Series. Expressions of interest are therefore called for doctoral submissions to be considered for the sixth publication in the Series. The Series was previously sponsored by CCH, and past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin and Theuns Steyn.

Applicants need to follow the guidelines listed below which have been agreed to by the Doctoral Series Editorial Board (DSEB), consisting of Professors Adrian Sawyer, Kerrie Sadiq and Dale Pinto.

1. To be eligible for submission for possible publication in the OUP 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. To be eligible, the academic must be affiliated with an Australian or New Zealand University. The content should relate to any taxation topic with particular relevance to Australia and/or New Zealand.
3. 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 2016, the cut-off date is 30 November 2016. The successful applicant will be announced at ATTA in January 2017.
4. 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.
5. 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.
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. There will not be more than one winner in any year.
8. Any publication is subject to a contractual agreement between the author and OUP and will be subject to OUP's standard approval processes including approval by the Delegates of the Press.
9. The decisions of the DSEB are final and no correspondence will be entered into. Please send submissions on or before the 2016 cut-off date of 30 November 2016 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 Prof **John Taylor** on the completion of his doctorate on *A critical assessment of the origins and continued validity of variations in Australian tax treaties from the OECD model*. This was done through the University of Sydney Faculty of Law and his supervisor was Prof Richard Vann.

Congratulations to **Alex Evans** on the completion of her thesis entitled *What is a conceptually possible flow through design for an alternative vehicle in the private context in domestic income tax legislation? With an applied case study on the Australian business trust*. This was done through the University of Sydney Faculty of Law and her supervisor was Prof Graeme Cooper.

Congratulations to **Helen Hodgson** who was part of a team that was successful in securing funding in the order of \$326,000 from the recent ARC Discovery Grants scheme for the project below. The applicants were: Associate Professor Siobhan Austen,

Associate Professor Therese Jefferson, Adjunct Professor Rhonda Sharp, Dr Astghik Mavisakalyan, Associate Professor Helen Hodgson and Professor Ross Taplin. This project aims to analyse processes and outcomes within older households using national, large-scale representative data and mixed methods research design. In an ageing population where households are becoming responsible for provisioning retirement needs, understanding what happens in older couple households is important. The project expects to influence policy by generating evidence relevant to the design of regulations governing the allocation of superannuation assets, tax incentives for alternative forms of retirement savings, asset and income tests on the Age Pension, and initiatives targeting older Australians' financial literacy.

Jane Frecknall-Hughes, formerly Professor of Accounting and Taxation at Hull University Business School has been appointed as Professor of Accounting and Taxation at Nottingham University Business School, and took up her post on 1 November. She will be based on the University's Jubilee Campus.

Congratulations to **Michael Blissenden** on his promotion as Professor within the Law School at Western Sydney University, effective from 1 January 2017.

6 The Tax Institute's Scholarship: A Year in Tax

In 2017, The Tax Institute's will be providing a funded scholarship program that provides tuition fees for the CTA1 Foundations, CTA2A Advanced and CTA2B Advanced subjects for the first time. Each subject is taught over 13 weeks and has the flexibility to be accessed anywhere, and anytime, via an online learning portal.

Open to one successful applicant per state or territory, the scholarship:

- provides full tuition fees for a 'full year' of practical tax education
- covers the required tax topics in a practical, applicable format for the workplace
- allows for part-time education via distance learning
- includes 12 months' membership of The Tax Institute, and
- is the equivalent of both the Chartered Accountant (CA) Tax module and Certified Public Accountant (CPA) Taxation segment.

Further, the successful scholarship recipients will be able to:

- complete a Graduate Diploma of Applied Tax Law
- obtain the Chartered Tax Adviser (CTA) designation, and
- attain CA or CPA status.

Applications close Friday, 17 February 2017 with the successful candidates commencing study on Monday, 13 March 2017.

To apply we encourage applicants to:

- visit education.taxinstitute.com.au/year-in-tax
- review applicant eligibility criteria and conditions
- complete the application form.

For more information, please call The Tax Institute Scholarship Team on +61 2 8223 0089 or email ttiadvice@taxinstitute.com.au.

7 New Zealand developments

There have been a number of Standard Practice Statements and Interpretation Statements finalised in the last few weeks, including:

- SPS 16/04, which outlines how the Commissioner will apply the law relating to section IW 1 of the Income Tax Act 2007, which allows a taxpayer to use tax losses to pay shortfall penalties imposed on income tax payable.
- SPS 16/05, which describes the Commissioner's rights and responsibilities in the disputes process, where the disputes resolution process has been commenced by the Commissioner.
- SPS 16/06, which outlines a taxpayer's rights and responsibilities in the disputes resolution process, when the disputes resolution process is commenced by the taxpayer.
- IS 16/03 – Tax Residence, which updates IS 14/01 as a result of the Court of Appeal decision in CIR v Diamond [2015] NZCA 613. The particular change with this updated Interpretation Statement is in relation to the 'permanent place of abode' test.

On 3rd November, the government announced detailed plans to improve the administration of the pay-as-you-earn (PAYE) system. The plans are currently at the proposal stage and are intended to help integrate tax obligations with payroll software. Thus, tax obligations would be completed alongside paying employees, rather than as a separate activity. The main changes are: no longer requiring employers to file employer monthly schedules, with PAYE information filed on a payday basis; and using payroll software to file information directly from the payroll system.

Lisa Marriott

8 Federal Court of Australia Taxation judges

The following table contains the names of Judges in the Taxation National Practice Area.

Key

+ is a National Coordinating Judge

* is a Registry Coordinating Judge

| NSW/ACT | VIC/TAS | QLD | SA/NT | WA |
|--|---|---|---|---|
| Logan J Perram J Jagot J Robertson J Griffiths J Pagone J + Wigney J* Gleeson J Bromwich J | Kenny J Jessup J Middleton J Pagone J+* Davies J Moshinsky J | Dowsett J Greenwood J Logan J* Edelman J | Besanko J* White J Charlesworth J | Siopis J* Gilmour J McKerracher J |

Source: <<http://www.fedcourt.gov.au/law-and-practice/national-practice-areas/taxation/judges>>

9 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, December 2013, December 2014 and December 2015 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 2016. See the earlier issues for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL or where it can be found. If you wish to preview the list before publication, please let me know by email.

Colin Fong

10 School of Taxation and Law, UNSW, Research Fellowships

The School of Taxation and Business Law, UNSW, Australia is now calling for applications for up to 3 research fellows for 2017.

Details are:

Selection is based on the applicant's research proposal and on their ability to contribute to the School of Taxation & Business Law's research profile. A track record in and actual collaboration organised with a Taxation & Business Law academic(s) will be considered as an advantage.

The successful applicant will receive up to \$5,000 AUS to cover airfare, accommodation etc for the duration of their stay at the School.

Applicants are expected to spend at least 4 weeks at the School of Taxation and Business Law. Access to a work area, computer and the internet will be provided.

They are also expected to present a research seminar and undertake research with one of the School's academics.

Application

Applications are invited from overseas academic and professional researchers working in taxation, business law and related disciplines. To apply, applicants must send by email:

1. A letter of application, indicating the area they wish to research under the Fellowship and anticipated publication(s), who and how they will collaborate with Taxation & Business Law academic(s), and their agreed timing to undertake the Fellowship.
2. A current curriculum vitae that includes full name, position, institution, research record, proposed research and collaborator at Taxation and Business Law, UNSW, Australia.

Applications are due by 5 December 2016 and to be sent to:

The Research Fellowship Conveners

Email: ataxfellows@unsw.edu.au

The outcome of applications will be communicated to applicants in late December.

Link to the Research Fellows homepage:

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/research/fellowships>

11 ATTA people in the media

Boccabella, Dale

Lorkin, Julian 'Is it time to wind back the tax-free zone that is the family home?', UNSW Australia News Room 10 October 2016 <<http://newsroom.unsw.edu.au/news/business-law/it-time-wind-back-tax-free-zone-family-home>>

12 ATTA Member Rides for Multiple Sclerosis (MS)

Please support ATTA member Dale Boccabella as he again undertakes the Sydney to Gong (Wollongong) ride to raise money to support those with MS. You can donate here: <<http://www.msgongride.org.au/index.cfm?fuseaction=donorDrive.participant&participantID=5102>>

13 Call for papers

Tax Administration Research Centre

A partnership between the University of Exeter and the Institute for Fiscal Studies, funded by the ESRC, HMRC, and HMT

The 5th Annual TARC Workshop, Wednesday 26th & Thursday 27th April 2017

The Tax Administration Research Centre (<http://tarc.exeter.ac.uk>) undertakes research on tax administration in order to strengthen the theoretical and empirical understanding of tax policy and its practical operation.

The 5th Annual TARC workshop will be held at the University of Exeter on April 26 and 27, 2017. Submissions in all areas of tax administration are invited from any perspective including accounting, economics, psychology and law. Empirical, experimental, and theoretical papers are equally welcome, as are contributions from practitioners. Papers with a focus on tax administration in developing countries are particularly welcome.

The organisers will contribute to the travel costs of all presenters and will provide accommodation.

Those wishing to submit a paper should email an abstract of no more than 500 words, along with their contact details and institutional affiliation, by the close of business **Friday 27th January 2017** to tarc@exeter.ac.uk

The programme will be announced by mid-February 2017. Full papers will be required by **Friday 7th April 2017**.

Austaxpolicy.com Blog hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Our goal is to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution! We are keen to build your contributions to the Blog and our wider audience so please consider publishing with us, based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

Tax and Transfer Policy Institute publication series: We look forward to your contributions!

Working Paper series published by the Tax and Transfer Policy Institute, The ANU.

We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Policy Brief series

The TTPI Policy Brief series provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on

the Austaxpolicy.com blog. If you are interested in publishing a Policy Brief, please contact us at tax_policy@anu.edu.au , we look forward to hearing from you.

6th Annual International Conference on Law, Regulations and Public Policy (LRPP 2017)

www.law-conference.org | secretariat@law-conference.org
5th – 6th June 2017, Singapore

Important Dates

Full Paper Submission Deadline: 25th November 2016

Early Bird Registration Deadline: 24th February 2017

Late Registration Deadline: 17th March 2017

Conference Dates: 5th – 6th June 2017

Conference Highlights

- Keynote Addresses
- Prof. Paul Babie, Professor of Law, Associate Dean (Research), Faculty of the Professions, Associate Dean of Law (Research), Adelaide Law School (ALS)
- Prof. Gabriel Moens, Professor of Law, Curtin Law School, Australia
- The Conference Proceedings: Print ISSN: 2251-1679, E-Periodical ISSN: 2251-1687
- 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. GSTF JoC is hosted and published on Springer's Open Access publishing platform - Global Science Journals (GSJ).
- 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 2017 will also constitute a Special Panel Session.
- Panel Proposals are invited for submission. A minimum of three papers centering on a specific topic will be accepted for submission under Panel Category.

Program Committee Members

Co-Program Chairs: Prof. Suresh V Nadagoudar, Dean, P.G. Department of Law
Bangalore University, India

Prof. K.C. Sunny, Dean, Professor and Head, Department of Law, University of Kerala,
India

Editor-In-Chief Prof. Tony Carty, Sir Y. K. Pao Chair of Public Law Faculty of Law
The University of Hong Kong

Please visit <http://law-conference.org/Committee.html> for the complete list.

For more information, please contact: LRPP 2017 Conference Secretariat

www.law-conference.org | secretariat@law-conference.org

DID: +65-6327 0165/66 FAX: +65-6327 0162

14 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the ATO <<http://www.ato.gov.au>>, AustLII <<http://www.austlii.edu.au>>, Federal Court <<http://www.fedcourt.gov.au>>, Victorian Bar Tax Bar Association <<https://www.vicbar.com.au/bar-associations/tax/news>> websites and BarNet Jade alerts.

High Court of Australia

Bywater Investments Limited v Commissioner of Taxation Hua Wang Bank Berhad v Commissioner of Taxation [2016] HCA 45 (16 November 2016) (French CJ, Kiefel, Bell, Nettle and Gordon JJ)

Taxation – Income tax – Residence of company – Income Tax Assessment Act 1936 (Cth), s 6(1) – Where directors of appellant companies resident abroad – Where meetings of directors of appellants ostensibly held abroad – Where directors acted at direction of Australian resident who controlled appellants and made decisions then implemented by

directors – Whether appellants residents of Australia for income tax purposes – Whether "central management and control" of appellants located abroad in place where boards of directors met – Whether, as question of fact and degree, real business and operations of appellants controlled and directed from Australia – Whether functions of appellants' boards of directors usurped – Effect of *Esquire Nominees Ltd v Federal Commissioner of Taxation* (1972) 129 CLR 177.

Taxation - Income tax - Residence of company - Double taxation agreements - Tie-breaker provisions - Whether appellants entitled to protection from Australian income tax under relevant double taxation agreements – Whether "place of effective management" of appellant companies other than in Australia.

Words and phrases – "Australian resident", "central management and control", "company's constitutional organs", "corporate residence", "formal organs", "place of effective management", "real business", "residency", "rubber-stamp", "superior or directing authority", "usurp".

Blank v Commissioner of Taxation [2016] HCA 42 (09 November 2016) (French CJ, Kiefel, Gageler, Keane and Gordon JJ)

Income tax – Assessable income – Where taxpayer participated in employee incentive profit participation agreement – Taxpayer granted claim to deferred compensation calculated on basis of company profit – Amount payable under agreement to taxpayer on termination of employment and execution of declaration of assignment and release – Whether amount income according to ordinary concepts or capital gain.

Words and phrases – "deferred compensation", "Genussscheine", "incentive profit participation agreement", "ordinary income", "pecuniary account".

Federal Court of Australia

Ward v Commissioner of Taxation (No 2) [2016] FCAFC 157, 18 November 2016 - Robertson, Davies and Wigney JJ

Costs – appropriate costs order where on appeal under s 44 of the Administrative Appeals Tribunal Act 1975 (Cth) both the applicant's appeal and the respondent Commissioner's notice of contention succeed

Practice and procedure – amendment of orders where orders do not give effect to the conclusions in the reasons for judgment on an application to amend a notice of appeal

MNWA Pty Ltd v Deputy Commissioner of Taxation [2016] FCAFC 154, 16 November 2016 - Rares, Farrell and Davies JJ

Practice and procedure – appeal from orders dismissing applications to set aside statutory demands pursuant to s 459J(1)(b) of the Corporations Act 2001 (Cth) – whether leave to appeal required

Corporations – application to set aside statutory demand under s 459G of the Corporations Act 2001 (Cth) – where statutory demand for payment of taxation liabilities under s 459E(5) – whether sufficient to show the issuing of the statutory demands was unconscientious, an abuse of process or contrary to statements and representations – whether amounts due and payable – whether sufficient to show that there was a genuine dispute about promise not to pursue recovery of the amounts – whether failure to deal with critical evidence as to reliability and credibility of witnesses

New South Wales Supreme Court

The National Institute of Dramatic Art v Chief Commissioner of State Revenue [2016] NSWSC 1471, White J, 17 Oct 2016

Taxes and Duties — Payroll tax — Exemption — Clause 12(1)(c) of Sch 2 of the Payroll Tax Act 2007 (NSW) — Whether plaintiff is a school or college within the meaning of cl 12(1)(c) — School-type activities the predominant and characteristic activity of the plaintiff — Wages paid or payable by the plaintiff not exempt wages.

Queensland Supreme Court

Shaw v Deputy Commissioner of Taxation [2016] QCA 275, Gotterson and Philip McMurdo JJA and Atkinson J, 1 Nov 2016

Procedure – Civil Proceedings In State And Territory Courts – Ending Proceedings Early – Summary Disposal – Setting Aside – where the respondent commenced proceedings claiming penalties imposed on the appellants qua directors for amounts withheld by their company in respect of PAYG tax from payments made to its employees that were not paid to the respondent – where the respondent successfully sought summary judgment against the appellants because the Trial Division judge concluded that the defences pleaded have no real prospect of success – where the appellants allege that there was error in finding that the evidence fell a long way short of establishing an arguable case that they took all reasonable steps to ensure that one of the events under s 269-35(2)(a) of the Taxation Administration Act 1953 (Cth) occurred – where there was no dispute over the existence of steps taken – whether such steps were capable of satisfying the requirement of taking all reasonable steps.

Brisbane Bears - Fitzroy Football Club Ltd v Commissioner of State Revenue [2016] QSC 231, Bond J, 14 Oct 2016

Taxes and Duties – Payroll Tax – Liability To Taxation – What Are Wages – where appellant employs players and coaches – where players and coaches entered into agreements with the appellant whereby they agreed to provide promotion or marketing services – where the relevant agreements permitted the use of image rights – whether payment made by the appellant was payment in respect of the exploitation of an asset or was payment in respect of taxable wages.

South Australia Supreme Court

Hudson v Commissioner of Taxation [2016] SASCFC 122 (16 November 2016) (The Hon Chief Justice Kourakis, The Honourable Justice Lovell and The Hon Justice Hinton)
Taxes and Duties - Administration of Federal Tax Legislation - Penalties, Offences and Prosecutions - Particular Penalties and Offences - Failure to Make Statement or Lodge Return or Document - Generally

Victoria Supreme Court

A & A Property Developers Pty Ltd v MCCA Asset Management Ltd [2016] VSC 653, Ginnane J, 2 Nov 2016

Vendor and purchaser – Contract for sale of land – Interpretation of contract -Whether GST to be added to stated purchase price – Contract required insertion of words 'plus GST' for purchaser to be liable to pay GST – Letters 'GST' inserted - Purchase price did not include GST – Property Law Act 1958 s 49 (1).

Colin Fong

15 Tax and related meetings

Local

Tax and Transfer Policy Institute Seminar Series, Miller Theatre, Level 1, Old Canberra House Building 73, Lennox Crossing, ANU Tuesday 22 November 2016, 12.15 - 1.30pm. **'Income taxation by states in a federation: allocation of business income'** Peter Mellor Monash University, more details and event registration is available at <<https://taxpolicy.crawford.anu.edu.au/news-events/events/8610/income-taxation-states-federation-allocation-business-income>>.

Tax and Transfer Policy Institute Public Seminar, Thursday 8 December 2016, 5.30 - 7pm **The Future of Corporate Tax**, speaker Wolfgang Schoen, Max Planck Institute on Tax Law and Public Finance. 5.30-7pm, Weston Theatre, Crawford School. Registration

available at <<https://taxpolicy.crawford.anu.edu.au/news-events/events/8831/future-corporate-tax>>.

International Conference of Chinese Tax and Policy University of Sydney, Sydney, Australia, 16-17 January 2017. The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the Journal of Chinese Tax and Policy (<http://jctpjournal.org/>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the Taxation Law and Policy Research Institute of Monash University (<https://business.monash.edu/business-law-and-taxation/research/research-groups/taxation-law-and-policy-research-group>).

Possible Topics/Streams

- Double taxation
- Tax and e-commerce
- Tax and Alternative Forms of Finance
- Taxation of Financial Instruments/Products/Arrangements
- Tax Administration and Compliance
- Tax Information Sharing
- Tax and Crime
- Tax and Intellectual Property

Registration costs

There is no registration fee for this conference.

Contact

Charlotte Hang, Angel Huang, Steven Xu

Email: jctpjournal@gmail.com

Eva Huang

Editor | The Journal of Chinese Tax and Policy

eva.huang@sydney.edu.au

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. For further details, please refer to the conference website: <http://www.victoria.ac.nz/sacl/about/events/atta-2017>

If you have any queries, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

The **Tax Institute's** website 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 or register online at 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 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

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 2016 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

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

For courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2016 and 2017

Transfer Pricing and Substance Masterclass 23-25 November 2016

Principles of Transfer Pricing – Post-BEPS 5-7 December 2016, Jakarta

Advanced VAT Optimisation 12-13 December 2016, Amsterdam

International Tax Aspects of Brexit 9-10 March 2017

International Taxation of Expatriates 3-5 April 2017, Kuala Lumpur

Offshore Entities – Past, Present and Future 15-17 March 2017, Johannesburg

International Tax Structuring for Real Estate and Immovable Property Investments

7-9 June 2017

Management of Tax Rulings, APAs and Mutual Agreement Procedures 21-23 June 2017

Substance in International Tax Planning 11-13 September 2017, Singapore

For entire course portfolio, see <[http://www.ibfd.org/Training/Find-](http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder)

course?utm_source=course-promo-

april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-

finder>

See also <http://www.ibfd.org/Training/Find-course>

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

2017 **Rio de Janeiro, Brazil**, 27 August – 1 September <www.ifa2017rio.com.br>

Subject 1: Assessing BEPS: Origins, Standards, and Responses

Subject 2: The future of transfer pricing

2018 **Seoul, Korea, Rep of**, 2 September – 6 September < www.ifaseoul2018.com>

Subject 1: Seeking anti-avoidance measures of general nature and scope -GAAR and other rules: Do we need them, and what should they be like?

Subject 2: Withholding tax+

2019 **London, United Kingdom**, 8 September- 13 September

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

International Tax Planning Association Forthcoming meetings

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

The Foundation for International Taxation and IBFD proudly present their **first joint International Taxation Conference 2016: BEPS and beyond BEPS: A year later**, 1-3 December 2016, ITC Maratha Hotel, Mumbai. The 2015 International Taxation Conference was devoted to giving an overview of the BEPS project and its actions. This year, we have singled out a number of actions for discussion and debate through both presentations by experts and panel discussions of knowledgeable specialists. Key topics selected for the forthcoming conference in December are as follows:

- Multilateral Instrument – Action 15
- Automatic Exchange of Tax Information – Action 13
- Digital Economy – Action 1

Other topics selected for presentation and/or debate at the conference include: Base Erosion Measures – Actions 2, 3, 4, 5 & 7; Treaty Abuse and Anti-avoidance – Action 6; Transfer Pricing and Value Creation – Actions 8-10; and BEPS and Dispute Resolution – Action 14..

<http://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2016?utm_source=Event-email-campaign&utm_medium=email&utm_campaign=EV11-07-2016&utm_term=&utm_content=International-Taxation-Conference-2016>

The **African Tax Symposium** is coming to Ghana. 10-12 May 2017, Accra, Ghana. Our 3rd annual IBFD Africa Tax Symposium, *Trends in International Taxation: An African Perspective*, will focus on Africa and the post-BEPS landscape. As always, the Symposium will present a sharp and insightful perspective on current issues in African taxation.

Tax Research Network Conference, 4-6 September 2017, Bournemouth University, United Kingdom. The primary contact would be Dr Phyllis Alexander, of the organising team at Bournemouth University (palexander@bournemouth.ac.uk) - and people could also get in touch with TRN President (Jane.Frecknall-Hughes@nottingham.ac.uk)

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

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

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

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.

16 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

Alexander, Cathy *Outing the Invisible Academic: how researchers can get the hearing they deserve*, Melbourne Sustainable Society Institute, Issues Paper No. 5 April 2015 <http://sustainable.unimelb.edu.au/sites/default/files/docs/MSSI-IssuesPaper-5_Alexander_2015.pdf>

Anderson, Helen; Hedges, Jasper; Ramsay, Ian and Welsh, Michelle 'At the coalface of corporate insolvency and Phoenix activity: A Survey of ARITA and AICM Members' (2016) 24 *Insolvency Law Journal* 209-16

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Zero net taxpayers: how does Australia compare? 14 November 2016 - Peter Whiteford

Negative gearing, the capital gains discount and the stability of housing markets, 13

November 2016 - Gavin Wood and Rachel Ong

Should we be worried about "zero net taxpayers"? 4 November 2016 - Peter Whiteford

Completing the reform journey to adequate, secure and sustainable retirement incomes for all Australians, 1 November 2016 - Andrew Podger

How do we measure the success of legislative Budget Offices? 24 October 2016 - Usman W Chohan

Australian fiscal policy and income inequality: recent trends, 18 October 2016 - Nicolas Herault and Francisco Azpitarte

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(2016) 27 (3) *Journal of Banking and Finance Law and Practice* – September 2016

Special Issue – Finance Law: Global and Regional Challenges

Guest Editors: Ann Wardrop (Chair of the BFSLA Academic Committee), **Shelley**

Griffiths (Deputy Chair), Nuncio D' Angelo, Jason Harris

Regulating financial institution culture: Reforming the regulatory toolkit – Ann Wardrop, David Wishart and Marilyn McMahon

Bitcoin: Consumer protection and regulatory challenges – Louise Parsons

Small amount credit contract reforms in Australia: Household survey evidence and analysis – Gill North

Making prudence: Consumer credit and twin peaks, a comparison of Australia and South Africa – Gail Pearson

Ad impossibilia nemo tenetur – on the recent attempts to harmonise the law of intermediated securities – Matteo Solinas

Banking law and banking practice – Alan Tyree and John Sheahan

High Court rules late payment fees not penalties in bank fees class action – Clare Langford and Michael Legg

Insolvency law and management – Lindsay Powers, Gerard Breen, John Melluish and Jason Harris

High Court welcomes insurers to the party: *CGU Insurance Ltd v Blakeley* (2016) 90 ALJR 272; [2016] HCA 2 – Ariel Borland and Jennifer O'Farrell

United Kingdom and Europe – John Jarvis, Stuart Dutson, Michael Green, Kallun Willock and Matteo Solinas

The FCA casts a light on dark pools – Gregory Brandman and Shobi Galassi
Singapore and Southeast Asia – Kala Anandarajah and Wayne Courtney

Philippines passes competition law – Key things to know about the “Philippine Competition Act” – Kala Anandarajah, Dominique Lombardi, Tanya Tang and Marcus Teo

Appointment of the Chairman of the Philippine Competition Commission – Kala Anandarajah, Dominique Lombardi, Tanya Tang and Marcus Teo

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Prebble, John ‘The Panama Papers and foreign trusts: what should be done?’ (2016) 12 *Policy Quarterly* 82-91 <<http://apo.org.au/files/Resource/prebble.pdf>>

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Overseas

Asia-Pacific Tax Bulletin Number 5 - 2016

Australia - Country-by-Country Reporting: Another Step in Global Tax Transparency -

Les Nethercott and Livia Gonzaga

China - A Strategic Consideration of China’s Measures in Response to FATCA - Jiang Yuesheng

India - AMP Expenditure, Location Savings and Guarantee Fee Aspects of Transfer Pricing - Anis Chakravarty and Shuchi Ray

Pakistan - The Canon of Eiusdem Generis – A Useful Servant or a Bad Master for the Pakistani Income Tax Statute? Najeeb Memon

Case notes - New Zealand - High Court Denies Disclosure of Documents Exchanged under New Zealand-Republic of Korea Tax Treaty - **Kevin Holmes**

British Tax Review Number 4 2016

Editorial - What will Brexit mean for the UK tax system—the view from August 2016 - Philip Baker

Current Notes

Brexit: negotiating to resist the export of EU tax law and policy - Timothy Lyons

Implications of different Brexit scenarios from a German tax perspective - Till Moser and Sven Hentschel
 Towards a single EU VAT area - Charlène A Herbain
 Report of the All-Party Parliamentary Group on Responsible Tax on the OECD's Base Erosion and Profit Shifting project - Heather Self
 Found in translation: the correct interpretation of "secret formula or process" in India's tax treaties - Dhruv Sanghavi
 Apples and diamonds - Anon
 Case Notes
 Fowler v HMRC: divers and the dangers of deeming - John Avery Jones and Johann Hattingh
 Bookit Ltd v HMRC: the decreasing scope of the VAT exemption for payment for intermediation services - Oskar Henkow
 BPP Holdings Ltd and Others v HMRC: the Court of Appeal emphasises the importance of complying with tribunal time limits - Keith Gordon
 Airtours Holidays Transport Ltd v HMRC: to whom has a supply been made for VAT purposes? Michael McGowan
 Articles
 The Proposed OECD Multilateral Instrument Amending Tax Treaties - Stéphane Austry, John Avery Jones, Philip Baker, Peter Blessing, Robert Danon, Shefali Goradia, Koichi Inoue, Jürgen Lüdicke, Guglielmo Maisto, Toshio Miyatake, Angelo Nikolakakis, Kees van Raad, **Richard Vann** and Bertil Wiman
 Anson and Entity Classification Revisited in Light of Brexit: can an LLC Constitute a "Body Corporate"? Gerald Montagu
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 European Union/International/OECD - International Tax Law Following the OECD/G20 Base Erosion and Profit Shifting Project - Christiana HJI Panayi
 Australia/Russia - The New Russian Controlled Foreign Company Regime: Review and Comparison with the Australian Regime - **Nolan Cormac Sharkey** and **Evgeny Guglyuvatyy**
 China (People's Rep) - Two Paths for Developing Controlled Foreign Corporation Rules in China - Yating Yang
 International - The Taxation of the "Sharing Economy" - Giorgio Beretta

Derivatives & Financial Instruments Number 4 - 2016
 Switzerland - Court Rulings on Dividend Stripping and Denial of Swiss Tax Treaty Benefits - Peter Reinarz and Francesco Carelli
 International - Treading Carefully through the Murky Labyrinth of Intra-Group Financial Derivatives - Anuschka Bakker and Krzysztof Lukosz
 International - The Effective Tax Burden Analysis after Société Générale, PMT and Brisal - BM van der Werf
 International - EU Anti-Tax Avoidance Package: Impacts on Financial Institutions - David Fernley and Michael Moroney
 Italy - Investing in Italian Real Estate Assets through Collective Investment Vehicles: An Overview of Tax Implications for Foreign Investors - Vittorio Salvadori di Wiesenhoff
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Chapter 1: The Concept of Legal and Constitutional Pluralism - Niels Petersen

Chapter 2: Territoriality in EU (Tax) Law: A Sacred Principle, or Dépassé? - Suzanne Kingston

Chapter 3: Implications of Fundamental Freedoms for Tax Treaties, Especially Treaty Abuse - Emmanuel Raingearde de la Blétière

Chapter 4: The Non-Discrimination Analysis under the OECD Model as Compared to the EU Fundamental Freedoms - Niels Bammens

Chapter 5: Competing Constitutional Concepts Relevant for International Taxation: Prohibition of Tax Subsidies - Cécile Brokelind

Chapter 6: Enhanced Cooperation: A Way Forward for Tax Harmonization in the European Union? Anzhela Cédelle

Chapter 7: Legal Pluralism and Higher Fiscal Coordination and Budgetary Supervision to Achieve Economic and Monetary Union - Frans Vanistendael

Chapter 8: International Tax Coordination through the BEPS Project and the Exercise of Tax Sovereignty in the European Union - Pasquale Pistone

Chapter 9: The Meaning of Aggressive Tax Planning and Avoidance in the European Union and the OECD: An Example of Legal Pluralism in International Tax Law - Ana Paula Dourado

European Taxation Number 11 - 2016

United Kingdom/European Union - “God Save the Brexit”: Tax Implications of Leave Vote - Laura Ambagtsheer-Pakarinen, Ricardo García Antón, Laura Mattes, João Félix Pinto Nogueira, Oana Popa and Ruxandra Vlasceanu

European Union - Anti-Tax Avoidance Directive (2016/1164): New EU Policy Horizons - Aloys Rigaut

European Union - Commission Initiative To Improve Dispute Settlement Mechanisms within the European Union – The EU Arbitration Convention (90/436) - HM Pit

EU update: - Commission - Oana Popa; Council - Oana Popa; Parliament - Oana Popa; Court of Justice - Oana Popa

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France - Tax Regime Applicable to Capital Gains on Real Estate Derived by Non-Resident Individuals: Current Regime and Future Prospects - Aurélien Mallaret

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International - WCO Approves Transfer Pricing Case Study - Joel Cooper and Monia Volpato

International - Interaction of Transfer Pricing Rules and CFC Provisions - Eter Burkadze

International - The Application of the Arm’s Length Principle to the Allocation of Joint

Efficiencies within MNEs - Claire (Xue) Peng

International - Intra-Group Services: Issues, Solutions and Issues in Solutions - Shaptama Biswas

Recent developments

Australia - Taxpayer Alert on Thin Capitalization and Internally Generated Intangibles - Anton Joseph

Austria - Transfer Pricing Documentation Law in Force - Sabine Bernegger and Werner Rosar
Colombia - Decree on Submitting Transfer Pricing Data - Enrique Díaz Tong and Karilin Arenas Alvarado
India - Developments in Transfer Pricing Regime - Vatika Bhatnagar
India - Master File, Country-by-Country Reporting and Local File: Law in the Making - Sunny Kishore Bilaney
Russia - Draft Law on Country-by-Country Reporting - Kseniya Legostaeva and Svetlana Stroykova

International VAT Monitor Number 5 - 2016

Column - Brexit and VAT - Michael van de Leur

Fixed Establishments and Permanent Establishments: The VAT and Direct Tax Concepts Are Drifting Further Apart - Ine Lejeune, Bram Markey, Evy Peters and Amandine Baltus
Interactions between Transfer Pricing and VAT Adjustments in the European Union - Isabelle Rouberol

What Singapore Could Learn from the New Trends for VAT/GST Taxation of B2C

Digital Supplies around the World - Francesco Cannas

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The European Court of Justice – Recently Decided and Pending Cases - Fabiola Annacondia

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VAT case notes: Case notes from: Australia, Austria, Canada, Denmark, Finland, Germany, Nigeria, Pakistan, South Africa, Switzerland, Russia, United Kingdom and United States.

Lederman, Leandra, Report for the European Association of Tax Law Professors 2015 Congress: 'Tax Penalties as Instruments of Cooperative Tax Compliance Regimes' (2015). (Annual Congress Milan 2015), IBFD Amsterdam (2016 Forthcoming); *Indiana Legal Studies Research Paper* No. 320. Available at SSRN: <https://ssrn.com/abstract=2635142>

Li, Jinyan *International taxation in China: a contextualized analysis*, Amsterdam, International Bureau of Fiscal Documentation, 2016. ISBN 978-90-8722-380-9; 660 pp, EUR 125/USD 150 (VAT excl)

Morse, Susan C and **Deutsch, Robert**, Tax Anti-Avoidance Law in Australia and the United States (July 8, 2016). 49 *International Lawyer* 111 (2015). Available at SSRN: <https://ssrn.com/abstract=2807077>

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Section II: National Studies

Australia: Impact of Charity and Tax Law/Regulation on Not-for-Profit News Organizations

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Organizations

Ireland: The impact of charity and tax law/regulation on not-for-profit news organizations
The United Kingdom: The impact of charity and tax law/regulation on not-for-profit news organizations
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Section III: Cross-National Comparison

World Tax Journal Number 3 - 2016

The Multilateral Tax Instrument and Its Relationship with Tax Treaties -Nathalie Bravo
Joint Tax Audits: Which Countries May Benefit Most? IJJ Burgers and D. Criclivaia
Tax Residence of Individuals within the European Union: Finding New Solutions to Old Problems - Federica Pitrone
“Visible, Though Not Visible in Itself”. Transparency at the Crossroads of International Financial Regulation and International Taxation - Alessandro Turina

17 Quotable quotes

“One of the world's most celebrated economists has suggested the Turnbull Government introduce an inheritance tax to help address rising wealth inequality, which is making it increasingly difficult for middle-income Australians to buy their own homes.

Frenchman Thomas Piketty, who has been described as a "rock star economist" and packed out the Sydney Opera House for a lecture on Sunday, told Lateline that Australia was an outlier.

It struck him as odd the Australian Government imposed no taxes on those who had been bequeathed multi-million-dollar properties, while governments in the United States and Europe taxed the same gifts at between 40 and 45 per cent.

"Japan just raised its top inheritance tax rate from 45 to 55 per cent last year," Professor Piketty said.

"This was under a right-wing government by the way and I don't hear Angela Merkel or I didn't hear Cameron in Britain say he wanted to reduce the inheritance tax of 40 per cent to the Australian level of 0 per cent so this [Australia] is very unusual."

Source: ‘Economist Thomas Piketty suggests Australia introduce inheritance tax to address wealth inequality’, ABC TV *Lateline* by Emma Alberici, 24 October 2016
<<http://www.abc.net.au/news/2016-10-24/celebrated-economist-suggests-inheritance-tax/7961270>>

“The adoption of that approach in McCloy did not reflect the birth of some exotic jurisprudential pest destructive of the delicate ecology of Australian public law. It is a mode of analysis applicable to some cases involving the general proportionality criterion, but not necessarily all.”

Source: French CJ and Bell J in: *Murphy v Electoral Commissioner* [2016] HCA 36 [37]
<<http://www.austlii.edu.au/au/cases/cth/HCA/2016/36.html>>

“Those scrambling to lodge last financial year’s tax return will have an extra day before the deadline after technical issues with the MyGov website caused people to be locked out of the online platform.

As people rushed to file their tax return at the eleventh hour, a number of users were unable to access proper functionality on the website with people reporting they were unable to log on.

...

Although the disruption was relatively mild, a number of Australians took to social media to complain about the issue, not knowing when it would be resolved.

...

The Australian Tax Office Twitter account responded to a number of complaints on the social media late yesterday afternoon and advised a number of users that the site was back up and running at around 6pm.

Tax returns lodged after the October 31 deadline can face possible late lodgement penalties ranging from about \$360 to \$900, although there is no guarantee late lodgements will incur the fine.”

Source: Whigham, Neil ‘Tax return deadline pushed back as MyGov website glitches’ News.com 1 November 2016 <<http://www.news.com.au/technology/online/tax-return-deadline-pushed-back-as-mygov-website-glitches/news-story/febe47a0f1491c690e0f5c9353f254c3>>

“Leaders are accountable to all of us. If they don’t support women and girls, vote them out of office.”

U2's Bono thanks *Glamour* magazine after its controversial decision to include him in its annual Women of the Year list.

Source: *The New Daily* email 4 November 2016

“I will say a few words about my father. He was stern. He articulated his values succinctly: “Courtesy costs nothing and yet, if not returned, leaves a person in a position of advantage”. On how to use the telephone: “State your message and hang up”. He deplored “insults to the poor”. These included my schoolgirl French excursion to New Caledonia and Easter show bags.”

Source: Ceremonial sitting of the Full Court for the swearing in and welcome of the Honourable Justice Gleeson, Transcript of swearing-in ceremony, 22 Apr 2014 <<http://www.fedcourt.gov.au/digital-law-library/judges-speeches/justice-gleeson/gleeson-j-20140422>>

“Facebook braggers beware — the Australian Taxation Office is watching to make sure your declarations and social media posts add up.

"The ATO has employed a team of datamining specialists, whose role it is to look online at things like Facebook and social media to see if what people are reporting matches up with reality," technology lawyer Paul Gordon said.

He said people who claimed to be unemployed on their tax return but were caught sharing links and comments to their online business would find themselves under scrutiny.

"If I am saying I am unemployed, on zero income, and happen to have an online business — they'll look into that."

Mr Gordon said the data miners were also interested in your social media activity, supposed spending and declared income to make sure it added up.

"The really interesting thing about this is that it is not private data that they are looking at, it's very publicly available data that people are voluntarily putting out there," he told 891 ABC Adelaide's Drive program."

Source: Williamson, Brett 'Tax Office trawls Facebook, Instagram and other social media to catch out dodgers, cheats', 891 ABC Adelaide, 17 November 2016
<<http://www.abc.net.au/news/2016-11-17/australian-taxation-office-trawls-facebook-for-tax-cheats/8032974>>

Prof Rick Krever supplied the following: from David Sherman's *GST and HST Times*, October 2016:

"The legal propositions which Mr. Dove puts forward are incoherent and devoid of any legal meaning. They are the legal equivalent of Noam Chomsky's famous phrase: "Colorless green ideas sleep furiously." Each word in the sentence can be given a discrete meaning but the sentence constructed from those words is devoid of intelligible content. So it is with Mr. Dove's claim. Mr. Dove has assembled words, phrases, and concepts which have some meaning in the context in which they are originally found but have none whatsoever in the use which he has made of them."

— Federal Court of Appeal (Pelletier, Webb and Near JJ.A.), in *Dove v R.*, 2016 FCA 231, at para. 3 (dismissing a "tax protestor" appeal)

ATTA News December 2016

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/newsletters>

Editor: Colin Fong, *UNSW Law*, UNSW Australia, Sydney c.fong@unsw.edu.au

ATTA website: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association>

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1 Presidential column

This is also my penultimate Presidential Column – where have the two years gone since I took over as President. From my perspective at least, they have gone by very quickly! When you read this Newsletter, the 2017 ATTA Conference will be less than a month away. Notwithstanding the challenges of having to work using temporary shared facilities due to their building being closed following the November earthquakes for repairs, Lisa and her team have been working tirelessly on finalising the 2017 ATTA Conference. Further details are available in this Newsletter concerning the draft AGM Agenda and the ATTA Conference programme. For anyone still contemplating attending, I know that Lisa and her team would be delighted to have you register and take advantage of this opportunity to network, and to encourage colleagues and postgraduate students in their research endeavours. If you are not able to make it, you are welcome to send through your apologies for the AGM to Brett Bondfield, and to nominate a proxy.

JATTA 2016 will be available online very soon via the ATTA website –the Table of Contents suggests this issue will offer plenty of summer reading, including two plenary addresses and four articles on topics as diverse as the future taxpayer, tax literacy, European competence in direct taxation and corporate tax aggressiveness. My thanks go to Dale Boccabella and Ann Kayis-Kumar for their significant effort in bringing this issue of JATTA together.

Colin has provided us with the extensive list of current and completed PhDs/SJDs; please take time to look through the lists and let Colin know of any corrections and/or additions. Many of you have had an invaluable hand in the journeys of their doctoral candidates; indeed many of us have taken that journey ourselves!

My congratulations go to Alfred Tran and Miranda Stewart, both from the Australian National University, on receiving an Australian Research Council (ARC): Discovery Project grant of \$A391,500 for the period 2017-2019. As fellow Associate Deans Research in Australia have advised me on numerous occasions, these grants are extremely difficult to secure; well done to both Alfred and Miranda! I would also like to congratulate Sunia Jogarajan on the completion of her PhD with the topic of *Double Taxation and the League of Nations in the 1920s*.

I hope to see many of you in Masterton next month for our annual Conference.

Adrian Sawyer, ATTA President

14 December 2016

2 ATTA's 29th Annual Conference

Planning is progressing well for the 2017 ATTA conference. We have an engaging mix of keynote speakers and panel presentations, together with some fun social activities. The conference website is: <http://www.victoria.ac.nz/sacl/about/events/atta-2017/>. If you need information that is not available on the website, then please get in touch with one of the organising committee: Lisa Marriott (lisa.marriott@vuw.ac.nz); David White (david.white@vuw.ac.nz); Andrew Smith (Andrew.smith@vuw.ac.nz); or Jonathan Barrett (jonathan.barrett@vuw.ac.nz).

3 Draft ATTA AGM agenda 2017

Date & time: Friday 20 January 2017 at 3.10pm
Venue: Main Conference Room

Present:

Apologies:

1. Minutes of the previous meeting:

2. Matters arising from the minutes:

3. Reports:

President's report:

Treasurer's report:

Secretary's report: Includes update on membership procedures and archiving past conference papers on PANDORA at the Australian National Library.

4. Election of Office bearers: There will be an election for the six positions of the Executive Committee

5. Confirmation of State/Territory/NZ representatives:

6. Appointment of auditor:

7. Expressions of interest for hosting ATTA 2018.

9. General business:

4 Arrivals, departures and honours

Congratulations to **Alfred Tran** and **Miranda Stewart**, both from the Australian National University on being recipients of an Australian Research Council: Discovery Project grant (ARC \$391,500 2017-2019). This project aims to develop indicators to evaluate the effectiveness of measures to combat tax avoidance by multinational enterprises. Estimates suggest that tax base erosion and profit shifting threatens up to 10 per cent of Australia's corporate tax revenues. This project adopts an interdisciplinary approach with the intended outcome to establish benchmark indicators for the first time in Australia, based on financial and tax data for Australian and foreign-owned companies, and testing them on proposed policy changes up to 2018. The project aims to expand knowledge of tax behaviour of multinational firms while providing timely and critical information for policy makers on whether measures actually improve integrity of corporate tax.

Congratulations to **Sunita Jogarajan** on the completion of her PhD with the topic of *Double taxation and the League of Nations in the 1920s*. This was done at the University of Sydney Faculty of Law, with Prof Richard Vann as her supervisor.

5 The Tax Institute's Scholarship: A Year in Tax

In 2017, The Tax Institute's will be providing a funded scholarship program that provides tuition fees for the CTA1 Foundations, CTA2A Advanced and CTA2B Advanced subjects for the first time. Each subject is taught over 13 weeks and has the flexibility to be accessed anywhere, and anytime, via an online learning portal.

Open to one successful applicant per state or territory, the scholarship:

- provides full tuition fees for a 'full year' of practical tax education
- covers the required tax topics in a practical, applicable format for the workplace
- allows for part-time education via distance learning
- includes 12 months' membership of The Tax Institute, and
- is the equivalent of both the Chartered Accountant (CA) Tax module and Certified Public Accountant (CPA) Taxation segment.

Further, the successful scholarship recipients will be able to:

- complete a Graduate Diploma of Applied Tax Law
- obtain the Chartered Tax Adviser (CTA) designation, and
- attain CA or CPA status.

Applications close Friday, 17 February 2017 with the successful candidates commencing study on Monday, 13 March 2017.

To apply we encourage applicants to:

- visit education.taxinstitute.com.au/year-in-tax
- review applicant eligibility criteria and conditions
- complete the application form.

For more information, please call The Tax Institute Scholarship Team on +61 2 8223 0089 or email ttiadvice@taxinstitute.com.au.

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, December 2013, December 2014 and December 2015 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. 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.

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

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<http://business.monash.edu/business-law-and-taxation/research/higher-degree-by-research-programs>

University of Canterbury Accounting & Information Systems Postgraduate Students Profiles

http://www.acis.canterbury.ac.nz/people/postgraduate_students

University of Melbourne Law School Annual research reports

<http://www.law.unimelb.edu.au/research>

University of New South Wales Faculty of Law

<http://www.law.unsw.edu.au/research/researchstudents.asp>

University of Sydney Faculty of Law

<http://sydney.edu.au/law/cstudent/research/projects.shtml>

Colin Fong

7 IFA Competitions

1. As you know IFA has instituted the Mitchell B. Carroll Prize in order to encourage scientific work. This Prize is awarded for a work dealing with international fiscal questions, comparative fiscal law or local fiscal law with the emphasis on the relationships with the fiscal law of foreign jurisdictions. Competition for the Prize is open to lawyers, accountants and economists.
2. In 2010 IFA launched the Maurice Lauré Prize. IFA has instituted this Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of the Value Added Tax system in France, now applied in more than 160 jurisdictions.
3. Further, IFA has initiated a so-called "Poster Programme" to attract young students to international taxation. The programme is open to a maximum of ten students graduating in international taxation who are writing a thesis on a purely theoretical or more practical subject.
4. In 2014 IFA launched the IFA President YIN Scientific Award. This award shall be awarded for an article published in a qualified medium, furthering the understanding of international fiscal law or comparative tax law, providing practical solutions to problems arising in cross-border transactions or situations.

For further information, rules of the competition and application we kindly revert you to the attached letters and the IFA website (www.ifa.nl/activities).

Shuchita Pota

8 ATTA people in the media

Stewart, Miranda

Han, Misa 'Tax cut would boost incentive to work' *Australian Financial Review* 12 December 2016 p 3

Han, Misa 'Cut tax rate' to boost older workers' *Australian Financial Review* 14 December 2016 p 6

9 Call for papers

Tax Administration Research Centre

A partnership between the University of Exeter and the Institute for Fiscal Studies, funded by the ESRC, HMRC, and HMT

The 5th Annual TARC Workshop, Wednesday 26th & Thursday 27th April 2017

The Tax Administration Research Centre (<http://tarc.exeter.ac.uk>) undertakes research on tax administration in order to strengthen the theoretical and empirical understanding of tax policy and its practical operation.

The 5th Annual TARC workshop will be held at the University of Exeter on April 26 and 27, 2017.

Submissions in all areas of tax administration are invited from any perspective including accounting, economics, psychology and law. Empirical, experimental, and theoretical papers are equally welcome, as are contributions from practitioners. Papers with a focus on tax administration in developing countries are particularly welcome.

The organisers will contribute to the travel costs of all presenters and will provide accommodation.

Those wishing to submit a paper should email an abstract of no more than 500 words, along with their contact details and institutional affiliation, by the close of business **Friday 27th January 2017** to tarc@exeter.ac.uk

The programme will be announced by mid-February 2017. Full papers will be required by **Friday 7th April 2017**.

Austaxpolicy.com Blog hosted and edited by the Tax and Transfer Policy Institute.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Our goal is to promote your research and contribute to informing public debate on tax law and policy: Please go to www.austaxpolicy.com to read articles and briefs, comment or send us a contribution! We are keen to build your contributions to the Blog and our wider audience so please consider publishing with us, based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

Tax and Transfer Policy Institute publication series: We look forward to your contributions!

Working Paper series published by the Tax and Transfer Policy Institute, The ANU.

We seek well prepared and substantial Working Papers to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Policy Brief series

The TTPI Policy Brief series provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Aust taxpolicy.com blog. If you are interested in publishing a Policy Brief, please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

10 Recent Australian tax cases

The following cases are from the last month of Australian cases on tax and related matters, with the catchwords taken from the ATO <<http://www.ato.gov.au>>, AustLII <<http://www.austlii.edu.au>>, Federal Court <<http://www.fedcourt.gov.au>>, Victorian Bar Tax Bar Association <<https://www.vicbar.com.au/bar-associations/tax/news>> websites and BarNet Jade alerts.

High Court of Australia

Appeals update: Jayasinghe, 17 Nov 2016

The High Court has granted special leave to the Commissioner to appeal against the Full Federal Court decision in *FCT v Jayasinghe* [2016] FCAFC 79. A majority in the Full Federal Court had dismissed the Commissioner's appeal from an AAT decision. The Tribunal had found that the taxpayer was exempt from income tax as he was the "holder of an office in" an international organisation under the International Organisations (Privileges and Immunities) Act 1963.

Federal Court of Australia

Commissioner of Taxation v Vasiliades [2016] FCAFC 170 (08 December 2016)
(Dowsett, Kenny and Edelman JJ)

Taxation – application for leave to appeal from a decision of a single judge of the Federal Court of Australia setting aside orders of a registrar that the respondent pay security for costs – whether primary Judge erred in considering the defensive nature of the primary proceedings as determinative of the question of security for costs – whether primary Judge erred in the characterisation of proceedings under Part IVC of the Taxation Administration Act 1953 (Cth)

Nugawela v Deputy Commissioner of Taxation [2016] FCAFC 164 (07 December 2016)
(North, Dowsett and Edelman JJ)

Bankruptcy – appeal from orders dismissing an application to set aside orders of a Registrar – Registrar did not set aside bankruptcy notice or extend time for compliance – no counter-claim, set-off or cross demand equal to or exceeding the amount of the judgment debt or sum payable – no error in the failure to “go behind” the judgment debt – no error in the failure to exercise discretion to grant extension of time.

Doutch v Commissioner of Taxation [2016] FCAFC 166 (02 December 2016)
(Greenwood, Mckerracher and Moshinsky JJ)

Taxation – capital gains tax – small business concessions – 50% reduction for small business – whether aggregated turnover of relevant entity for previous year of income was less than \$2,000,000 – whether receipts in respect of fuel disbursements were ordinary income that the entity derived “in the ordinary course of carrying on a business”

Binetter v Commissioner of Taxation [2016] FCAFC 163 (02 December 2016) (Siopis, Perram and Davies JJ)

Income tax – amendment of an assessment where the Commissioner is of the opinion there has been fraud or evasion – burden of proof

Income tax – liability of unadministered estate to assessment

Administrative law – procedural fairness – requirement of Commissioner to lodge material documents with the Administrative Appeals Tribunal

Commissioner of Taxation v Rawson Finances Pty Ltd (No 4) [2016] FCA 1436 – Perry J, 30 Nov 2016

Evidence – applications for letters of request to be sent to judicial authorities of Israel – where persons unwilling or unable to come to Australia to give evidence – where persons able to give evidence material to issues to be tried – where interests of justice are served by granting the order. [Click here](#)

BCI Finances Pty Limited (in liq) v Binetter (No 4) [2016] FCA 1351, Gleeson J – 18 November 2016

Corporations – directors’ duties – scheme for purpose of evading or avoiding liability to pay income tax – companies did not benefit from participation in scheme – whether directors breached duties – whether breach of duties resulted in tax liabilities – whether other respondents knowingly participated in breaches of duty

New South Wales Supreme Court

Grain Growers Limited v Chief Commissioner of State Revenue (NSW) [2016] NSWCA 359, Bathurst CJ; Beazley P; Leeming JA - 15 December 2016

Taxation – payroll tax – charities – non-profit entity claiming exemption from payroll tax pursuant to s 48 of the Payroll Tax Act 2007 (NSW) – where charitable purpose the advancement of the grain industry – where employees engaged in information, technical and analytical services – whether employees engaged in work of a kind ordinarily performed in connection with the charitable purpose of the institution

Statutory interpretation – construction of s 48 of the Payroll Tax Act 2007 (NSW) – phrase “work of a kind ordinarily performed in connection with the ... charitable ... purposes of the institution” – whether s 48(2) requires assessment of work performed by comparable institutions – whether such a construction would produce absurdity – whether such a construction would preclude new or innovative charitable activities

Statutory interpretation – words used in legislation to be construed within their statutory context – utility of reference to the construction of particular words within a different statutory context

Statutory interpretation – legislative history – utility of legislative history where provisions substantially amended

Peter Sleiman Investments Pty Limited as trustee for the Sleiman Family Trust v Deputy Commissioner of Taxation [2016] NSWCA 355, McColl JA - 14 December 2016

Practice – stay of proceedings – application for stay where winding up order made in favour of Deputy Commissioner of Taxation on basis of applicant’s insolvency – where appeal likely nugatory if stay not granted

Corporations – where company wound up in insolvency by reason of tax debt – where tax debt the subject of pending review proceedings in the Administrative Appeals Tribunal – where application to stay winding up order pending determination of appeal

Practice - parties – joinder – where applicants for joinder beneficiaries of trust – where order made that trustee of trust be wound up

Deputy Commissioner of Taxation v Dukes [2016] NSWSC 1759 – Fagan J, 2 Dec 2016
Taxation – outstanding tax debts – liabilities under Notices of Amended Assessment and or Running Balance Account.

Deputy Commissioner of Taxation v Peter Sleiman Investments Pty Ltd as trustee for the Sleiman Family Trust [2016] NSWSC 1657 – Black J, 24 Nov 2016

Property — Alienation of property — where defendant was corporate trustee that held properties on trust for a discretionary trust – where defendant as trustee of the discretionary trust had significant tax debts – where defendant executed declarations of trust by which it declared it held the relevant properties on trust for certain land tax unit trusts and the defendant received units in the unit trusts – where defendant as trustee of discretionary trust redeemed units for cash and subsequently paid monies to a third party

– where Australian Taxation Office alleged declarations of trust were void under s 37A of the Conveyancing Act 1919 (NSW) – whether there was intent to defraud creditors – whether declarations of trust constituted an "alienation of property" in the relevant circumstances.

Equity – Declaratory relief – where corporate trustee sought declarations from the Court that it holds each of the relevant properties on trust for the land tax unit trusts free from any interest in favour of the corporate trustee as trustee of the discretionary trust – whether declarations sought inconsistent with corporate trustee's right of indemnity over trust assets – where liquidator to be appointed to corporate trustee may have grounds to set aside transactions – whether declarations should be made.

Trusts and trustees — Corporate trustee in liquidation — where corporate trustee sought orders under s 70 of the Trustee Act 1925 (NSW) removing it as trustee of certain land tax unit trusts and appointing other corporate trustees in its place – whether orders ought be made.

Corporations — Winding up — where Australian Taxation Office ("ATO") applied to wind up company in circumstances where there was a debt in respect of GST liability and a judgment debt against company in respect of other tax debts – where company applied to the Administrative Appeals Tribunal ("AAT") to review the ATO's decision to reject the company's objection to taxation assessments – where no evidence of substance adduced as to likelihood of success of AAT proceedings – whether company is insolvent – whether winding up orders ought be made.

Deputy Commissioner of Taxation v Tannous [2016] NSWSC 1654 – Hall J, 24 Nov 2016
Taxes and duties – proceedings relate to the defendant's liability for director penalties in respect of Pay As You Go (PAYG) withholding amounts – Two Director Penalty Notices (DPNs) issued in respect of the PAYG amounts owed by the Company to the ATO – As to the giving of notice under s 269-25 of Schedule 1 of the Taxation Administration Act 1953 (TAA53) the defendant did not admit receiving the first DPN – Pursuant to ss 255-45 and 269-50 of the Taxation Administration Act 1953, the plaintiff does not need to satisfy the Court that a notice was actually received by the defendant so long as the Court is satisfied that a stamped envelope with the DPN was placed in a post box with the correct address – DPNs alleged to be defective as the Notices failed to explain the circumstance in which the penalty will be remitted and misstated the main ways in which the penalty may be remitted, namely, "if the company is being wound up" – Notices sufficiently stated relevant circumstance and ways in which the penalties may be remitted.

Bellbird Ridge Pty Ltd as trustee for Bellbird Ridge Unit Trust v Chief Commissioner of State Revenue [2016] NSWSC 1637 – White J, 23 Nov 2016
Taxes and duties — land tax — Land Tax Management Act 1956 s 10AA — land owned by a company engaged in the business of property development — land used for the grazing and breeding of cattle — whether use of land for the grazing of cattle is the dominant use of land — use of land for residential development not commenced — use of land for the grazing of cattle the dominant use of land — whether the primary production use of land has a significant and substantial commercial purpose or character — financial return of cattle grazing small or negative — cattle grazing undertaken with only minimal time from the operator — cattle grazing operation small in size — no resources devoted to improving the pastures or stockyards of the land — grazing of cattle on the land does not have a significant and substantial commercial purpose or character. [Click here](#)

Queensland Supreme Court

Commissioner of State Revenue v Can Barz Pty Ltd [2016] QCA 323 - Morrison and Philipides and Philip McMurdo JJA, 2 Dec 2016
Statutes – Acts of parliament – Interpretation – where the second respondents are trustees of a superannuation fund – where the first respondent as custodian of trust property caused real property to be sold – where prior to settlement the appellant issued garnishee notices pursuant to s 50 Taxation Administration Act 2001 (Qld) ("TAA") to the property agent and purchasers requiring moneys to be paid to the appellant in satisfaction of tax debts due from the respondents to the appellant – where the respondents obtained declarations in the Trial Division that the notices were invalid – where the appellant

contends that the learned primary judge erred in construing s 50 TAA by having reference to similar but not identical statutes – whether on its correct construction s 50 TAA permits recovery of tax from trust property in order to satisfy tax debts of trustees which were incurred in another capacity.

Victoria Supreme Court

Deputy Commissioner of Taxation v Sunraysia Harvesting Contractors [2016] VSC 736 - Kennedy J, 5 Dec 2016

Practice and procedure – Application by Commissioner to amend Statement of Claim to reduce RBA deficit debt to exclude PAYG penalties-whether power to grant amendment - whether amendment otherwise appropriate in the light of Federal Court proceeding in which PAYG penalty issue raised - Taxation Administration Act 1953 (Cth) Pt 11B Practice and procedure - Application to transfer proceeding to Federal Court of Australia – Whether it is more appropriate that Federal Court determine proceeding -Application dismissed – Jurisdiction of Courts (Cross-vesting) Act 1987 (Vic) s 5(1).

Western Australia District Court

Deputy Commissioner of Taxation v Pedley [2016] WADC 166 – Registrar Kingsley, 1 Dec 2016

Income tax - Director penalties - Practice - Application for summary judgment - Turns on own facts. [Click here](#)

Colin Fong

11 Tax and related meetings

Local

International Conference of Chinese Tax and Policy University of Sydney, Sydney, Australia, 16-17 January 2017. The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the Journal of Chinese Tax and Policy (<http://jctpjournal.org/>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the Taxation Law and Policy Research Institute of Monash University (<https://business.monash.edu/business-law-and-taxation/research/research-groups/taxation-law-and-policy-research-group>).

Possible Topics/Streams

- Double taxation
- Tax and e-commerce
- Tax and Alternative Forms of Finance
- Taxation of Financial Instruments/Products/Arrangements
- Tax Administration and Compliance
- Tax Information Sharing
- Tax and Crime
- Tax and Intellectual Property

Registration costs

There is no registration fee for this conference.

Contact

Charlotte Hang, Angel Huang, Steven Xu

Email: jctpjournal@gmail.com

Eva Huang

Editor | The Journal of Chinese Tax and Policy

eva.huang@sydney.edu.au

ATTA's **29th Annual Conference** will be hosted by Victoria University of Wellington in New Zealand. The conference dates are 18-20 January 2017 and the theme of the

conference is *Tax and Society*. The conference will celebrate 29 years of ATTA in Australasia. The conference venue is the Copthorne Hotel and Resort Solway Park, just outside Masterton in the Wairarapa. The Wairarapa is approximately 100km from Wellington and is an easy train journey. For further details, please refer to the conference website: <http://www.victoria.ac.nz/sacl/about/events/atta-2017>

If you have any queries, please do not hesitate to get in touch with any of the organising committee: Lisa, Andrew, Jonathan or David (Lisa.Marriott@vuw.ac.nz; Andrew.Smith@vuw.ac.nz; Jonathan.Barrett@vuw.ac.nz; david.white@vuw.ac.nz).

You are warmly invited to a lunchtime seminar at the School of Taxation and Business Law, UNSW as follows:

Presenter: Prof Neil Buchanan, George Washington University, Washington DC

Date: 8 February 2017 (Wednesday)

Time: 12.30-1.30pm

Room: 2055 Quadrangle Building

Title: **Retirement Security Issues in Australia and the United States**

This seminar will compare the current methods of providing retirement security in Australia and the United States. Starting with an examination of the fundamental differences between the two government-sponsored retirement systems, the seminar will examine financial challenges, demographic trends, and policy options available to leaders in both countries. A key goal of the seminar will be to draw lessons from each country's experiences that might help to solve the other country's policy challenges.'

Bio: Professor Neil H Buchanan teaches tax law and policy at the George Washington University in Washington, D.C. An economist and a legal scholar, Neil is a Visiting Fellow, with the School of Taxation and Business Law at UNSW. His research focuses on intergenerational aspects of policy questions, especially issues relating to government spending, taxation, and borrowing. He is currently working on a book, *What Do We Owe Future Generations?*, in which he broadens the focus beyond economic issues to encompass constitutional, environmental, and related questions of justice between generations.

BYO lunch

For any further information please contact Fiona Martin, <f.martin@unsw.edu.au>

The **Tax Institute's** website 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 or register online at 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 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

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 2016/2017 events:

The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.
•Conference: Court of Justice of the European Union: Recent VAT Case Law - 11-13th January 2017

- The Practice of Double Tax Treaties in Case Studies - 16.-21. January 2017
- Doctorate Seminar on European Tax Law - February 17-20, 2017
- Global Transfer Pricing Conference “Transfer Pricing Developments around the World” - February 22-24, 2017
- International Conference on Taxpayer Rights: March 13-14 2017
- Tax Treaty Case Law Around the Globe conference 27-29 April 2017
- CEE Vienna International Tax Law Summer School 2017 - July 10 – 14, 2017

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

For courses go to <http://www.ibfd.org/Training>

IBFD International Tax Courses - A selection of related courses in 2016 and 2017

International Tax Aspects of Brexit 9-10 March 2017

International Taxation of Expatriates 3-5 April 2017, Kuala Lumpur

Offshore Entities – Past, Present and Future 15-17 March 2017, Johannesburg

International Tax Structuring for Real Estate and Immovable Property Investments

7-9 June 2017

Management of Tax Rulings, APAs and Mutual Agreement Procedures 21-23 June 2017

Substance in International Tax Planning 11-13 September 2017, Singapore

For entire course portfolio, see <[http://www.ibfd.org/Training/Find-](http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder)

course?utm_source=course-promo-

april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-

finder>

See also <http://www.ibfd.org/Training/Find-course>

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

2017 **Rio de Janeiro, Brazil**, 27 August – 1 September <www.ifa2017rio.com.br>

Subject 1: Assessing BEPS: Origins, Standards, and Responses

Subject 2: The future of transfer pricing

2018 **Seoul, Korea, Rep of**, 2 September – 6 September < www.ifaseoul2018.com>

Subject 1: Seeking anti-avoidance measures of general nature and scope -GAAR and other rules: Do we need them, and what should they be like?

Subject 2: Withholding tax+

2019 **London, United Kingdom**, 8 September- 13 September

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

International Tax Planning Association Forthcoming meetings

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

The **African Tax Symposium** is coming to Ghana. 10-12 May 2017, Accra, Ghana

Our 3rd annual IBFD Africa Tax Symposium, *Trends in International Taxation: An African Perspective*, will focus on Africa and the post-BEPS landscape. As always, the Symposium will present a sharp and insightful perspective on current issues in African taxation.

Tax Research Network Conference, 4-6 September 2017, Bournemouth University, United Kingdom. The primary contact would be Dr Phyllis Alexander, of the organising team at Bournemouth University (palexander@bournemouth.ac.uk) - and people could also get in touch with TRN President (Jane.Frecknall-Hughes@nottingham.ac.uk)

Other useful tax and law related conference websites include the

International Bar Association:

http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

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

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

ATTA Conference papers 2016 now on PANDORA

<[http://pandora.nla.gov.au/pan/23524/20161013-](http://pandora.nla.gov.au/pan/23524/20161013-1609/www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/2016-atta-conference-papers.html)

[1609/www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/2016-atta-conference-papers.html](http://pandora.nla.gov.au/pan/23524/20161013-1609/www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/2016-atta-conference-papers.html)>

Austaxpolicy: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:

Gender Neutral Policies are a Myth: Why We Need a Women's Budget, 16 December 2016 - **Miranda Stewart**

An Interview with the Office for Tax Simplification, 13 December 2016 - **Miranda Stewart**

The Contradictions of International Tax, 9 December 2016 - **Miranda Stewart**

Tackling Australia's Public Debt Problem, 8 December 2016 - Tony Makin and Julian Pearce

Should Indirect Tax Policy Ever be Concerned with Equity? – A Comment on the Policy Relevance of Atkinson-Stiglitz (1976), 5 December 2016 - Peter Varela

We Need to Know more About Taxpayer Responses to Tax Changes: The New Zealand Perspective, 28 November 2016 - Norman Gemmell

The Dynamics of “Zero Net Taxpayers”: A Lifecourse and Risk Perspective, 21 November 2016 - Peter Whiteford

(2016) 45 (4) *Australian Tax Review*

Editorial

Combatting serious tax non-compliance: Tax fraud and money laundering – **Celeste Black**

A proposed statutory remedial power for the Commissioner of Taxation: A Henry VIII Clause to benefit taxpayers? – **Nicole Wilson-Rogers**
Related schemes and section 974-80: a close reading of the Board of Taxation’s proposed amendments – Antony Faisandier
Case note: *Bell Group NV (in liq) v Western Australia* (2016) 90 ALJR 655; [2016] HCA 21 – Jared Clements
Obituary - Vale Geoffrey Hart 1947-2016: We have lost a great legal intellect, a fine colleague, and a friend to many – **Cynthia Coleman**

Bain, Kathrin ‘FactCheck: would backpackers be better off working in Australia than NZ, England or Canada?’ *The Conversation*, 30 November 2016
<<https://theconversation.com/factcheck-would-backpackers-be-better-off-working-in-australia-than-nz-england-or-canada-69332>>

Daley, John; Coates, Brendan & Young, William ‘Why special tax breaks for seniors should go’ *The Conversation*, 20 November 2016 <<https://theconversation.com/why-special-tax-breaks-for-seniors-should-go-69034>>

Duckett, Stephen & Swerissen, Hal *A sugary drinks tax: recovering the community costs of obesity*, Melbourne, Grattan Institute, November 2016
<http://apo.org.au/files/Resource/grattan_880-a-sugary-drinks-tax_2016.pdf>

High Court of Australia List of recent cases with AV recordings
<<http://www.hcourt.gov.au/cases/recent-av-recordings>>

Howe, Joanna; Reilly, Alex; Wright, Chris F & van den Broek, Diane ‘Why it’s now Labor’s turn to compromise on the backpacker tax’ *The Conversation*, 30 November 2016
<<https://theconversation.com/why-its-now-labors-turn-to-compromise-on-the-backpacker-tax-69650>>

Koessler, Ann-Kathrin; Torgler, Benno; Feld, Lars P & Frey, Bruno S Frey *Commitment to pay taxes: a field experiment on the importance of promise*, Tax and Transfer Policy Institute Working paper 10/2016, 28 November 2016
<https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2016-11/koessler_torgler_feld_frey_complete_nov_2016.pdf>

Kraal, Diane ‘Australia must catch up with Papua New Guinea on how we tax gas’ *The Conversation*, 22 November 2016 <<http://theconversation.com/australia-must-catch-up-with-papua-new-guinea-on-how-we-tax-gas-68813>> Reprinted on ABC website <<http://www.abc.net.au/news/2016-11-22/australia-must-catch-up-with-png-on-how-we-tax-gas/8045530?section=analysis>> and The Guardian website <<https://www.theguardian.com/environment/2016/nov/22/australia-must-catch-up-with-other-countries-on-how-it-taxes-gas>>

Jacomb, Melinda ‘A history of taxing capital gains in New Zealand: why don’t we?’ (2014) 20 *Auckland University Law Review* 124-147

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<<https://theconversation.com/the-tax-offices-transparency-reporting-is-looking-a-little-opaque-70200>>

Narayan, Shiv 'Goods and services tax on privately-imported goods' (2014) 26 *New Zealand Universities Law Review* 470-494

Passant, John Letter to the editor, *Canberra Times* 7 December 2016
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13 Quotable quotes

“Release your tax returns and I’ll stop.”

Saturday Night Live actor Alec Baldwin responds to US President-elect Donald Trump after continued criticism over his impersonation

Source: *The New Daily* 6 December 2016

“The Australian Taxation Office says it is investigating issues with its online services, which were not operating on Monday.

"We're investigating issues with our online services, portals and our website as a priority," the office said on Twitter on Monday.

...

In the past year, the ATO has conducted a review of cyber security to identify "current vulnerabilities and shape the future direction to protect and support our digital strategy", it says in its annual report.

...

Shadow assistant treasurer Andrew Leigh made light of the website problem on Twitter. "I know the Turnbull Govt opposes tax transparency, but this is ridiculous," he tweeted.”

Source: Osborne, Paul, AAP ‘Tax office investigates website problem’, News.com, 12 December 2016 <<http://www.news.com.au/national/breaking-news/tax-office-investigates-website-problem/news-story/15ce2ae38a9b6db99bd84d2f19ec92d8>>

Paula Bennett, now New Zealand’s Deputy Prime Minister instruction to opposition MP Jacinda Ardern during a combative Parliamentary debate to “zip it, sweetie” made the New Zealand Herald’s top quote of 2012.

Source: ‘NZ’s new deputy PM Paula Bennett is a roughie in leopard print’, *The New Daily* 12 December 2016 < <http://thenewdaily.com.au/news/people/2016/12/12/nz-deputy-prime-minister-paula-bennett>>

A short trip to the centre

“In the 1972 Ashes tour of England, the great Dougie Walters had a horror stretch. How bad was it? Pretty bad.

Just after he went out to bat in the Test at Lord’s the dressing-room phone had rung. It was his mother, calling all the way from Dungog.

Dennis Lillee picked up the phone. ‘I’m sorry, Mrs Walters, but Doug has just this moment gone in to bat.’

‘That’s all right, Dennis,’ Mrs Walters replies. ‘I’ll hold ...’”

Source: Fitzsimmons, Peter *Seriously ... you have to laugh: great yarns and tall tales from the sporting fields, dressing rooms and commentary boxes of Australia*, Sydney, Allen & Unwin, 2016 p 194
