

ATTA News January 2017

<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>

Contents	
1 Presidential column	1
2 ATTA's 29th Annual Conference	1
3 Draft ATTA AGM agenda 2017	2
4 Arrivals, departures and honours	2
5 The Tax Institute's Scholarship: A Year in Tax	3
6 New Zealand developments	3
9 Call for papers	4
10 Recent Australian tax cases	6
11 Tax and related meetings	8
12 Recent publications	11
13 Quotable quotes	15

1 Presidential column

I hope everyone has managed to have a break over the Christmas- New Year period and is refreshed to take on a new academic year. With changeable weather in New Zealand, this has restricted some of the outdoor activities. Masterton is known for having good summer weather - I sincerely hope it delivers for us during the period of the Conference! If you have not already checked out the ATTA Conference programme, please do so as soon as possible - there are further details later in this Newsletter. If you are not able to make the Conference, you are welcome to send through your apologies for the AGM to Brett Bondfield, and to nominate a proxy.

JATTA 2016 is now available online via the ATTA website. As I mentioned in last month's column, this issue offers plenty of summer reading, and further insights into the expectations of referees. Once again my thanks go to Dale Boccabella and Ann Kayis-Kumar for their significant effort in bringing this issue of JATTA together.

My congratulations to Sylvia Villios for completion of her PhD thesis entitled: *A framework for corporate insolvency taxation: the crossroads of the theoretical perspectives in taxation law and insolvency law*. Sylvia's received a Dean's Commendation for her thesis undertaken through the University of Adelaide. Best wishes to Keith Kendall on his move to the Victorian Bar.

This is my last Presidential Column – with next month's Newsletter will come the first column from our new President.

Adrian Sawyer, ATTA President
6 January 2017

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

Amir Pichhadze will be joining the law faculty at Deakin Law School, where he will be teaching tax law in early 2017. Amir is a graduate of the London School of Economics (LSE) and the University of Michigan Law School, where he developed an expertise in tax law. Amir was also a co-lecturer of the consumption tax course at Michigan Law School. Amir also completed a judicial clerkship at the Tax Court of Canada and his research papers have been widely published in leading journals around the world. Currently, he is an SJD candidate and Michigan Grotius Fellow at Michigan Law.

Congratulations to **Sylvia Villios** on the completion of her PhD thesis *A framework for corporate insolvency taxation: the crossroads of the theoretical perspectives in taxation law and insolvency law*, done via the University of Adelaide. Her supervisors were Prof Christopher Symes and A/Prof Paul Kenny (Flinders University), and completed in 2016. Sylvia also received a Dean's Commendation for this thesis.

Keith Kendall has resigned from the School of Law at La Trobe University to practice full time at the Victorian Bar. As well as his practice, Keith will still do some sessional teaching for the foreseeable future.

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 New Zealand developments

We are looking forward to hosting the 2017 ATTA conference in just a few days. In the meantime, here is an update on some draft items that are currently out for consultation in New Zealand:

- PUB00263 has a comment deadline of 27 January 2017. This public ruling outlines whether section CB 4 (Personal Property Acquired for the Purpose of Disposal) is likely to apply when the rights attached to shares are changed, and when those shares are sold. The conclusion is that changes to the share rights does not result in a disposal of the shares for the purposes of section CB 4. However, when the shares are acquired on revenue account before changes to the share rights, section CB4 will apply to disposal of the shares.
- PUB00211 also has a comment deadline of 27 January 2017. This public ruling covers the GST treatment of traffic fines and concludes that traffic infringement fees (usually parking fines) are not subject to GST. However, input tax deductions remain available to the extent that goods and services are used in the traffic law enforcement process.
- PUB00229 has a comment deadline of 23 January 2017. This public ruling relates to fringe benefit tax and when non-cash benefits are provided by charitable (and other donee) organisations to employees. The public ruling elaborates on when the exclusion from fringe benefit tax in section CX 25 (Benefits provided by Charitable Organisations) applies. Previous Public Ruling (BR Pub 09/03) specified that fringe benefit tax would be paid in full on benefits to employees who worked more than 50% of their time outside the charitable functions of the business. The new public ruling clarifies that some charitable organisations may need to apportion fringe benefits when employees undertake activities inside and outside the charitable purposes of the organisation.

Lisa Marriott

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

Richard Collins, Michael Walpole and Gordon Cooper may be seen wearing pink suits, pink beards, with flamingo caps for Jane McGrath day at the Sydney Cricket Ground on 4 January 2017. Rawsthorne, Jane ‘Pink Test: WAGS, celebrities, cricket fans and Malcolm Turnbull dig deep for Jane McGrath Day’, *Daily Telegraph* 5 January 2017 <<http://www.dailytelegraph.com.au/entertainment/sydney-confidential/pink-test-wags-celebrities-cricket-fans-and-malcolm-turnbull-dig-deep-for-jane-mcgrath-day/news-story/893c5c37bb4d8df431247b20bd377381>>

9 Call for papers

ALTA Conference

Confirming that the ALTA (Australasian Law Teachers Association) Conference this year, is at the University of South Australia from 5-8 July, on the theme of “Law on the Line”.

The Call for Papers is now open, and registration will be available from Monday 16th January. I would encourage all members of the Revenue Law Interest Group to attend – the Group has been very active in recent years, and will hopefully continue to grow.

Given the flood of recent developments in statute and case law in 2016, there is no shortage of possible topics for papers and general discussion. Indeed, dramatic change has been the norm in tax now for many years, and shows no sign of slowing up – the Netflix cross-border digital tax, anti-avoidance legislation (including BEPS, MAAL and DPT progress), tax transparency and the common reporting standard, State Taxes, CGT and superannuation changes, the implications of the Commissioner’s remedial powers, GST bullion schemes, proposed integrity measures to strengthen the operation of Australia’s Controlled Foreign Company (CFC) rules, pronouncements the meaning of a

"core" R&D activity, endless flip-flops on the so-called "backpacker's tax", new Double Tax Agreements, the ongoing implications of the "Panama Papers", OECD guidance on attribution of profits to permanent establishment and profit splits, changes to transfer pricing rules and eliminating hybrid mismatch arrangements, fundamental changes to the Managed Investment Trusts regime –

And a seemingly endless list of other issues mean that there should be no problem in finding a suitable topic.

Registration for ALTA 2017 open 16 January 2017

Call for abstracts close 28 February 2017

Authors notified on accepted submissions 31 March 2017

Early Bird registration close

Deadline for presenting authors to register 30 April 2017

Deadline for authors to submit papers 12 June 2017

ALTA 2017 5 July to 8 July 2017

If you have any queries, please contact me by email or phone (0409.778.318).

I look forward to seeing you in Adelaide.

Regards

Robin Woellner <robin.woellner@jcu.edu.au>

Convenor, ALTA Revenue Law Interest Group

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.

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>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

High Court of Australia

ElecNet (Aust) Pty Ltd v Commissioner of Taxation [2016] HCA 51, Kiefel, Gageler, Keane, Nettle and Gordon JJ - 21 December 2016

Taxation – Unit trusts – Public trading trust – Where trust settled by deed – Where employers become members of industry severance scheme created by trust – Where members of scheme obliged to make payments to trustee – Where trustee credits payments to accounts in name of individual employees – Where trustee makes payment to employee upon termination of employment – Whether unit trust within meaning of Div 6C of Pt III of the Income Tax Assessment Act 1936 (Cth).

Words and phrases – "beneficial interest", "ordinary acceptance", "prescribed trust estate", "public trading trust", "unit", "unit trust".

Federal Court of Australia

Gould v Deputy Commissioner of Taxation [2017] FCAFC 1, Gilmour, Logan and Robertson JJ - 09 January 2017

Taxation – assessment – validity of assessment – process of assessment – conclusive evidence – claim of conscious maladministration – claim of bad faith – claim of illegality – state of mind – requirement to plead particulars

Practice and procedure – summary judgment – strike out – reasonable prospect of success – failure to disclose reasonable cause of action or defence or other case appropriate to the nature of the pleading – whether leave to re-plead

Jonshagen v Commissioner of Taxation [2016] FCA 1545, Siopis, J - 20 Dec 2016

Taxation – application for an extension of time to appeal on a question of law from a decision of the Administrative Appeals Tribunal – the applicant claimed deductions for management fees and other expenses incurred by participation in a wine project in Western Australia – the Australian Taxation Office issued a position paper stating that in its view the deductions claimed were tax benefits to which Pt IVA of the Income Tax Assessment Act 1936 (Cth) applied – the applicant entered into a settlement deed with the Commissioner – the Commissioner issued amended income tax assessments – whether the applicant was precluded from objecting to the amended income tax assessments by reason of having entered into the settlement deed.

Commissioner of Taxation v Normandy Finance and Investments Asia Pty Ltd [2016] FCAFC 180, Logan, Jagot and Davies JJ - 16 Dec 2016

Taxation – appeal from a single judge of the Federal Court of Australia – appeal from the Administrative Appeals Tribunal – where primary judge set aside various objection decisions of the appellant – whether finding of loans open - procedural fairness.

New South Wales Supreme Court

UNSW Global Pty Ltd v Chief Commissioner of State Revenue [2016] NSWSC 185, White J - 21 December 2016

Tax – payroll tax – employment agents – plaintiff provided the services of experts to provide expert services in connection with litigation or in relation to some aspect of a client's business – experts retained by the plaintiff were independent contractors – whether payments made by the plaintiff to experts were wages pursuant to s 3C(2)(C) of the Pay-roll Tax Act 1971 and s 40 of the Payroll Tax Act 2007 – held that services provided for a client's benefit but not provided by a service provider working in a client's business not intended to fall within the scope of the employment agency contract provisions – work done by the experts retained by the plaintiff was not done in the conduct of a client's business – payroll tax assessment notice set aside

Grain Growers Limited v Chief Commissioner of State Revenue (NSW) [2016] NSWCA 359, Bathurst CJ, Beazley P, Leeming JA - 15 Dec 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 Dec 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

Queensland Supreme Court

Comptroller-General of Customs v Yip; Comptroller-General of Customs v So; Comptroller-General of Customs v Johal [2016] QCA 339, Margaret McMurdo P and Fraser and Gotterson JJA - 16 December 2016.

Taxes and duties – Customs and excise – Generally – Interpretation of customs and excise legislation – where the respondents each intentionally failed to declare jewellery and Rolex watches attempting to evade payment of duty after arriving in Brisbane from Hong Kong – where the undeclared jewellery and watches were seized – where the magistrate ordered fines and, in addition, an order for condemnation under s 205D(3) of the Customs Act – where, on appeal, the judge of the District Court concluded that the magistrate failed to give adequate reasons – where the District Court judge, in finding legal error, proceeded on the footing that s 205D(3)(c) reposed in the court a discretion and that it fell

to him to exercise the discretion afresh and concluded that a condemnation order ought to be made with respect to the undeclared jewellery but not the watches – where the applicant alleges that the judge of the District Court erred in law in his characterisation of s 205D(3) – whether such a characterisation was infected by legal error

Victoria Supreme Court

Commissioner of State Revenue v Arrigo [2016] VSCA 339, Ashley, Santamaria and Mcleish JJA - 20 December 2016

Taxation – Duty – Group investors purchased property for redevelopment and subdivision – Property held on unit trust – Plan of subdivision registered, each subdivided lot subject of new certificate of title – Trustee transferred interest in one lot to unitholder – Exemption for duty in respect of transfer of property subject to ‘fixed trust’ – Whether duty payable on transfer to unitholder – Whether trust deed created initial unit trust existing before registration of plan of subdivision and subsequent ‘fixed trusts’ in favour of respective unitholders arising upon registration of plan of subdivision – Duties Act 2000 s 36 – Appeal allowed.

Judicial review – Appeal – Questions of law – Whether construction of statute and trust deed are questions of law – Whether application of Duties Act 2000 to facts is question of law – *Haritos v Federal Commissioner of Taxation* (2015) 233 FCR 315; *Hope v Bathurst City Council* (1980) 144 CLR 1, applied.

Rainn Pty Ltd v Commissioner of State Revenue [2016] VSCA 338, Maxwell P, Santamaria JA and Riordan AJA - 20 December 2016

Taxation – Land tax – Exemptions – Exemption for primary production – Whether land used primarily for primary production – Timing of ascertainment of use – Whether at assessment date or during tax year – Meaning of ‘use’ – Whether land lying fallow or not used – *Saville v Commissioner of Land Tax* (1980) 12 ATR 7, *Longford Investments Pty Ltd v Commissioner of Land Tax (NSW)* (1978) 8 ATR 656 considered – Land Tax Act 2005, ss 36, 59, 60 and 66.

Appeal – Appeal on question of law – Appeal from Victorian Civil and Administrative Tribunal – Whether question of fact or question of law – Leave to appeal refused – Victorian Civil and Administrative Tribunal Act 1998, s 148(1).

Words and phrases – ‘Use’, ‘is used’.

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, DC. 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.

A light lunch will be provided.

RSVP to Fiona Martin on f.martin@unsw.edu.au for catering purposes.

ALTA (Australasian Law Teachers Associaton) Conference, University of South Australia from 5-8 July 2017, on the theme of "Law on the Line". The Call for Papers is now open, and registration will be available from Monday 16th January. I would encourage all members of the Revenue Law Interest Group to attend – the Group has been very active in recent years, and will hopefully continue to grow.

If you have any queries, please contact me by email or phone (0409.778.318).

Robin Woellner <robin.woellner@jcu.edu.au>

Convenor, ALTA Revenue Law Interest Group

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.

- 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 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

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

The 'Netflix Tax': What Can We Learn from the EU-MOSS Scheme? 9 January 2017 -

Teck Chi Wong

2016 Budget Superannuation Reforms, 19 December 2016 - Emily Millane

Australia's adoption of the OECD Multilateral Instrument

On 26 November 2016, the Minister for Revenue and Financial Services, the Hon Kelly O'Dwyer MP, foreshadowed the release of a discussion paper by Treasury on the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (the Multilateral Instrument). See

<<http://www.treasury.gov.au/ConsultationsandReviews/Consultations/2016/Australias-adoption-of-the-OECD-Multilateral-Instrument>>

Closing date for submissions: Monday, 6 February 2017

Special Tax Administration Edition of the *eJournal of Tax Research*, Volume 14 Issue 2 of the eJTR is available <<https://www.business.unsw.edu.au/research/research-journals/atax-journal/current-issue>> This Special Edition of the eJTR features selected papers presented at the 12th International Conference on Tax Administration held on 31 March and 1 April 2016 in Sydney. The theme of the 2016 conference was 'Global trends and developments in service delivery'

Editorial - Grant Wardell-Johnson and **Robin Woellner**

Beyond polemics: Poverty, taxes, and noncompliance - Michelle Lyon Drumbl

Taxpayer rights in Australia twenty years after the introduction of the Taxpayers' Charter - **Duncan Bentley**

Tax disputes, litigation costs and access to tax justice - **Binh Tran-Nam** and **Michael Walpole**

International experiences of tax simplification and distinguishing between necessary and unnecessary complexity - Tamer Budak, Simon James and **Adrian Sawyer**

What's BEPS got to do with it? Exploring the effectiveness of thin capitalisation rules - **Ann Kayis-Kumar**

Do perceptions of corruption influence personal income taxpayer reporting behaviour?

Evidence from Indonesia - Arifin Rosid, **Chris Evans** and **Binh Tran-Nam**

The applicability of the OTS Complexity Index to comparative analysis between countries: Australia, New Zealand, Turkey, and the UK - Tamer Budak and Simon James

The relationship between principles and policy in tax administration: Lessons from the United Kingdom capital gains tax regime with particular reference to a proposal for a capital gains tax for New Zealand - Simon James and **Andrew Maples**

To shame or not to shame: That is the question - **Kalmen Datt**

The use of CAATs in tax audits - lessons from some international practices - Agung Darono and Danny Ardianto

Grudnoff, Matt Taxing times: the impact of the GFC on tax revenue in Australia, Report Manuka, ACT, The Australia Institute, 19 December 2016

<<http://www.tai.org.au/sites/default/files/Taxing%20time%20-%20TAI%20December%202016.pdf>>

Hodgson, Helen 'How changes noted in the 1992-93 cabinet papers affect our super today' *The Conversation* 1 January 2017 <<https://theconversation.com/how-changes-noted-in-the-1992-93-cabinet-papers-affect-our-super-today-70140>>

Hodgson, Helen 'Why Centrelink should adopt a light touch when data matching' *The Conversation* 10 January 2017 <<https://theconversation.com/why-centrelink-should-adopt-a-light-touch-when-data-matching-70989>>; ABC News 10 January 2017

<<http://www.abc.net.au/news/2017-01-10/why-centrelink-should-adopt-a-light-touch-when-data-matching/8172070>> 'There are lessons to learn from the Centrelink data-matching fiasco' *The Guardian Australia* 10 January 2017

<<https://www.theguardian.com/australia-news/2017/jan/10/there-are-lessons-to-learn-from-the-centrelink-data-matching-fiasco>>

Menezes, Flavio 'Book Review: Trillion Dollar Baby' *The Conversation* 11 January 2017 <<https://theconversation.com/book-review-trillion-dollar-baby-67141>>

Millane, Emily 'We're stuck in a muddle over what the pension should be' *Sydney Morning Herald* 3 January 2017 pp 16-17 and online as 'The pension is a victim of the

great Australian muddle' <<http://www.smh.com.au/comment/pension-changes-are-an-example-of-the-australian-muddle-20170102-gtkn8q.html>>

Murray, Ian & Wright, Stephen 'The taxation of native title payments for indigenous groups and resource proponents: convergence, divergence and reform' (2015) 39 *University of Western Australia Law Review* 99-149

Murray, Ian 'The Minerals Resource Rent Tax is dead, long live resource rent taxes?' (2015) 40 *University of Western Australia Law Review* 111-137

Vaughan-Williams, John 'The future of charity regulation in Australia: complexities of change' (2016) 37 *Adelaide Law Review* 219-246

Overseas

Derivatives & Financial Instruments Number 5 - 2016

Mexico - The Mexican Financial Market and Tax Issues - Javier Diaz de Leon Galarza

Colombia - Tax Treatment of Financial Market Transactions - José M Castro-Arango, Ruth Yamile Salcedo-Younes and Luis E Tellez-Peñarete

Brazil - Tax Aspects of Financial Market Transactions - Caio Augusto Takano and Michell Przepiorka

Chile - Tax Treatment of Financial Market Transactions - Felipe Yáñez and Tomás Alvarez

Panama - Developments in the Panama Financial Market - Isabel Chiri Gutierrez

Peru - The Peruvian Financial Market and Related Tax Issues - Camilo Maruy

Argentina - Corporate Income and Valued Added Tax Treatment of Financial Instruments - Daniel Rybnik

European Taxation Number 1 - 2017

European Union - The Impact of ATAD on Domestic Systems: A Comparative Survey - Daniel Gutmann, Andreas Perdelwitz, Emmanuel Raingard de la Blétière, René Offemans, Marnix Schellekens, Giulia Gallo, Adrián Grant Hap and Magdalena Olejnicka

Italy - Profits and Losses of Foreign Permanent Establishments: The Optional Branch Exemption Regime - Pietro Mastellone

Commission - Laura Pakarinen; Council - Laura Pakarinen; Court of Justice - Laura Pakarinen

CFE news: Opinion Statement ECJ-TF 2/2016 on the Decision of the Court of Justice of the European Union of 13 July 2016 in *Brisal and KBC Finance Ireland* (Case C-18/15), on the Admissibility of Gross Withholding Taxation of Interest

CFE ECJ Task Force

What's going on in ...

European Union/Netherlands - Real Estate Funds: VAT Exemption for Fund Management Services - Raphaël Glohr and Michel Lambion

France - 3% Corporate Income Tax Surcharge on Distributed Income: The Beginning of the End? Aurélien Mallaret

Germany - Implementation of BEPS Initiative and EU Directive in Germany - Marisa Baltromejus

Ferreira, Rui M. Zeferino & Veiga, Fábio 'The revolution of the tax system based on flat tax' (2016) 2 (4) *Athens Journal of Law* 253-267

<<http://www.athensjournals.gr/law/2016-2-4-4-Ferreira.pdf>>

International Transfer Pricing Journal Number 6 - 2016

International - European Commission Decision on Fiat: State Aid Case Explained - Marc Rasch and Pawel Wroblewski

International - The Artificial Avoidance of Permanent Establishment Status: A Reaction to the BEPS Action 7 Final Report - Arthur Pleijsier

International - The OECD Master File: Past and Future - Roderick Veldhuizen and Lazaros Teneketzis

International - Company Life Cycles in Database Analyses: An Approach for the Future?
Volker Trautmann

International - Post-BEPS Application of the Arm's Length Principle to Intangibles Structures - Marta Pankiv

International - Interplay between Ratio Analysis Techniques and Transfer Pricing - Sunny Kishore Bilaney

International - Transactions with Hard-to-Value Intangibles: Is BEPS Action 8 Based on the Arm's Length Principle? Oleh Fedusiv

International - Capacity Building and Resources for Tax Administrations in Latin America - Mariela Méndez Prado and Klelia Guerrero García

Comparative survey - Implementation of Transfer Pricing Rules in Light of the BEPS Project in Latin and Central America
- Central America

Current State of Transfer Pricing Rules in Central America and Dominican Republic - Sophia Castro

- International/Latin America - Transfer Pricing Audits in Latin America - M Teresa Quiñones

Mexico - Update of Transfer Pricing Regime in Light of BEPS Actions 8-10 and 13 - M Teresa Quiñones

Recent developments

Germany - Licensing of Trademarks and the Use of Group Names: Recent Developments - Cornelia Andree, Sven-Eric Bärsch and Sven Kluge

Greece - New Law Amends Transfer Pricing Documentation Rules and APA Procedure - Katerina Perrou

India - Marketing Intangibles: An Indian Perspective - Sunny Kishore Bilaney

Ireland - New Formal APA Programme - Joe Duffy and Tomás Bailey

Netherlands - Evaluation of the Innovation Box - Danny Oosterhoff and Bram de Nies

Nigeria - Effect of the OECD BEPS Initiative on Nigerian Transfer Pricing Regulations - Abdulateef Olatunji Abdulrazaq

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

The Complexity of Tax Simplification: Experiences From Around the World - Budak, Tamer, James, Simon & **Sawyer, Adrian**

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

Simplicity in the Chinese Context: The Categories of Differential Income Tax Treatment and Their Complications - **Sharkey, Nolan Cormac**

Tax Simplification in Canada: A Journey Not Yet Mapped - Vaillancourt, François & Bird, Richard

Tax Simplification: The Case of Malaysia - Singh, Veerinderjeet

Complexity of Tax Simplification: A New Zealand Perspective - **Sawyer, Adrian**

The Complexity of Tax Simplification: Russia - Pogorletskiy, Alexander I, Kilinkarova, Elena V & Bashkirova, Nadezhda N

The Complexity of Tax Simplification: Experiences from South Africa - Steyn, Theuns & Stiglingh, Madeleine

The Complexity of Tax Simplification: Experiences from Thailand - Svetalekth, Thamrongsak

The Complexity of Tax Simplification: Turkey Perspective - Budak, Tamer & Benk, Serkan

The Complexity of Tax Simplification: The UK Experience - James, Simon

Complexity of Tax Simplification: USA Perspective - Burton, Hughlene A & Karlinsky, Stewart

Moretto, Nicole et al 'Yes, the government should tax soft drinks: findings from a citizens' jury in Australia' (2014) 11 (3) *International Journal of Environmental Research and Public Health* 2456-2471 <<http://www.mdpi.com/1660-4601/11/3/2456>>

13 Quotable quotes

“Taxing minnows

So, it takes Scott Morrison a year to announce an inquiry after Fairfax Media revealed the dodgy tax scheme enabling fossil fuel multinationals to claim billions in benefits with essentially no oversight ("Inquiry to look at missing tax billions", December 1). My teenager daughter earned \$2000 in one year, at K Mart, and we presumed this was well below the tax-free threshold so didn't even bother with a return. The ATO caught up with her, though, and soon after a letter arrived from a private debt collector demanding \$700. Is there any politician, or public servant, with an understanding of ethics, who can explain why this situation is right?

Marie Healy Hurlstone Park”

Source: Letters to the editor, *Sydney Morning Herald* 2 December 2016
<<http://www.smh.com.au/comment/smh-letters/light-rail-debacle-just-gets-worse-and-worse-20161201-gt11pv.html>>

“Matt Canavan attacked the ABC for what he described as one-sided coverage of Adani’s plans to build Australia’s biggest coalmine and accused the national broadcaster of having a massive blindspot when it came to the project.

The Liberal National party senator from Queensland also said the Adani Carmichael coalmine would improve the environment in central Queensland by setting aside land for birdlife and returning water to the Great Artesian basin.

The ABC has run a series of reports around the complex Adani network, including reports of allegations against the ultimate parent company, Adani Enterprises Limited.

Matthew Canavan says there is 'uncertainty' around impact of climate change

From the outset of the interview with Kim Landers on the ABC radio program AM, Canavan attacked the broadcaster’s coverage on Adani in the past week.

“So many of your reports have been nothing but fake news,” he said.

Canavan said the ABC had given no voice to the people of north Queensland in its reports over the mine in the Galilee basin and ABC audiences would not know that the biggest issue in region was a lack of jobs.

Asked if he was aware of the investigation by the Indian finance ministry into Adani, Canavan said he had asked the department for advice about it.

“As your story indicated, there are no findings at this stage on this investigation,” the minister said. “It’s not unusual, of course, for tax authorities and others to investigate large companies, as has happened in this country with many companies and have involved large settlements with the Australian Taxation Office.”

Source: Chan, Gabrielle ‘Federal resources minister accuses ABC of 'fake news' over Adani coalmine’, *The Guardian Australia* 22 December 2016
<<https://www.theguardian.com/environment/2016/dec/22/federal-resources-minister-accuses-abc-of-fake-news-over-adani-coalmine>>

“The British Virgin Islands has hit law firm Mossack Fonseca with the biggest fine in the territory’s history following an investigation into Panama Papers revelations.

The Financial Services Commission (FSC) imposed the \$440,000 administrative penalty against Mossack Fonseca’s BVI operation on Friday, citing eight breaches of BVI’s Anti-Money Laundering and Terrorist Financing codes and its Regulatory Code including failures in risk assessment, due diligence and identification procedures at the law firm.

The Panama Papers investigation, based on a trove of 11.5 million leaked files from inside Mossack Fonseca, exposed the inner workings of a secretive financial system used by world leaders, wealthy individuals, drug lords, fraudsters and more. More than half of the offshore companies in the leaked files were incorporated in the BVI.”

Source: Boland-Rudder, Hamish ‘BVI hits Mossack Fonseca with largest fine ever’, The International Consortium of Investigative Journalists website, 16 November 2016 <<https://www.icij.org/blog/2016/11/bvi-hits-mossack-fonseca-largest-fine-ever>>

“Want a free case of craft beer? If you send ¥30,000 (\$350) or more of your taxes to the town of Yamanouchi in Nagano prefecture, they’ll send you 24 bottles of a locally brewed beer to say thanks.

Want beef? Redirect ¥50,000 of your local area taxes to Miyakonojo in Miyazaki, and you’ll get 3 kilograms of high-grade beef in return.

This Furusato Nozei (Hometown Tax) system began in 2008 as a way for people to channel part of their taxes to help rural areas struggling with falling populations and shrinking revenues. But it’s popularity isn’t driven by altruism or nostalgia for the countryside. Belying the program’s name, money can be sent anywhere, and much of it is going to places that offer local produce as gifts in return.”

Source: Nohara, Yoshiaki ‘Japanese towns lure taxes with gifts’, *Australian Financial Review* 11 January 2016 p 11

“And doing without cash is about to get even easier in 2017. Thanks to a good amount of prodding by the Reserve Bank, something called the New Payments Platform (NPP) is due to be introduced in the second half of next year. The NPP will mean that money can be transferred to another person, or business, without BSBs and account numbers, and long processing delays. Armed with a mobile phone number or email address, any amount of money – from a handful of dollars to several million – can be transferred securely and instantaneously, 24/7.

... The tax revenue loss due to the cash economy is large. In 2012 the Australia Institute estimated that loss to be at least \$3.3 billion dollars. Alternatively, just consider the \$70 billion in banknotes outstanding at any given time, how many times this turns over a year, and assume that, say, 10 per cent of those transactions are evading GST and other taxes. That quickly gets you north of \$5 billion in extra revenue.

It’s clearly hard to say exactly how much revenue would be raised from eliminating the cash economy. But, as they say, a few billion dollars here, a few billion there, and pretty soon you’re talking about real money.”

Source: Holden, Richard ‘Time to cash out of paper money’ *Australian Financial Review* 3 January 2017 p 38 or online as ‘Why a cashless society is coming’ <<http://www.afr.com/news/economy/why-a-cashless-society-is-coming-20170103-gtl3s1>>

"That's how they get ya. Anything you wanna do in life, you gotta fill out a form. They've got forms for everything. You fill it out, it goes upstairs, and then they make you fill out a new form, just to confirm that it was you who filled out the first form. And if ever you wanna stop filling out forms, well, there's about 5 different forms for that."

Source: Psycho Sam as in *Hunt for the Wilderpeople*, New Zealand movie, 2016 starring
Julian Dennison as Ricky Baker
Sam Neill as Uncle Hec
Rima Te Wiata as Aunt Bella
Rachel House as Paula
Oscar Kightley as Andy
Rhys Darby as Psycho Sam



Source: <https://onthescreenreviews.com/2016/08/26/hunt-for-the-wilderpeople>

ATTA News February 2017

<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>

Contents	
1 Presidential column	1
2 ATTA Annual General Meeting minutes 2017	2
3 ATTA Conference first timer's views	6
4 Call for Papers: 2017 edition of JATTA	7
5 Arrivals, departures and honours	7
6 New Zealand developments	8
8 Call for papers	10
9 Recent Australian tax cases	12
10 Tax and related meetings	14
12 Recent publications	17
13 Quotable quotes	22

1 Presidential column

It is such a great privilege to be appointed as ATTA's President. I personally know that ATTA (and the many wonderful people that make it up) have been instrumental in the development and mentoring of my own academic career. I hope that over the next two years I can return the favour to ensure that I build upon the good work of ensuring that ATTA continues to be Australasia's leading body in tax research and tax teaching.

Some of my goals are to increase ATTA's visibility and connection with industry and government bodies, the collaboration between ATTA members to share best teaching practices and tax research; as well as access to grant opportunities. Over the next month you will receive an invite to join an ATTA LinkedIn Group – as this could serve as a platform to share ideas and achievements (see below for further details). This should complement our great monthly ATTA Newsletter administered by the ever amazing Colin Fong (thank you Colin!).

I extend my thanks to ATTA's 1st New Zealand president, Adrian Sawyer, for his presidency over the last two years – it has been a pleasure to work with Adrian. Also thank you to Ranjana Gupta for her work as Vice President. I welcome our new ATTA executive members: Annette Morgan (VP) and Kathrin Bain (VP) – who join the team of Lisa Marriott (VP); Shirley Carlon (Treasurer) and Brett Bondfield (Secretary).

One of ATTA's biggest contributions is the annual Conference – and again I was impressed by the quality of the tax research being conducted and the teaching innovations. It was a great chance to escape the summer heat and catch the train to Masterton in NZ.

Of course the conference takes a lot of energy (and earth quake avoidance) to host. Thank you to our ATTA colleagues at Victoria University of Wellington for organising the conference – thank you Lisa Marriott, Andrew Smith, David White and Jonathan Barrett (and their team of support staff). I extend my gratitude to our sponsors who are so critical in supporting this event: Oxford University Press; Thomson Reuters; Wolters Kluwer and CA ANZ.

And to our Patrons, Gordon Cooper and Cynthia Coleman, they symbolise the heart and mind of ATTA – thank you.

I encourage you all to consider submitting an article for the upcoming Journal of the Australasian Tax Teachers Association (see below). Also, if you have ideas about how we can best use some of our carry forward funds (\$10,000) to improve ATTA please let me know (see below).

I wish you all well in your teaching and research for the upcoming semester.

Brett Freudenberg

LinkedIn

LinkedIn is a social media platform for professionals – essentially like Facebook but for professionals. LinkedIn can be a great way to stay connected with past alumni and others professionals in your industry. You can use LinkedIn to share your successes in tax research and teaching, as well as to reach out for assistance with projects or ideas. If you have not done so already you should consider establishing a LinkedIn profile (the basic platform is free). See: www.linkedin.com

Over the next month or so you will receive an invite to join the ATTA LinkedIn Group. Joining the ATTA LinkedIn Group will allow members to hear about opportunities that arise (such as jobs, grants, conferences), as well as to share information about current innovations in tax research and tax teaching. For example, many times during the year we hear of job opportunities but they are too late to be included in the ATTA monthly newsletter. This LinkedIn Group will allow for these opportunities to be communicated to the group. I hope you all take up this opportunity to join.

Brett Freudenberg

Ideas for strategic spending

As discussed at the AGM, currently ATTA has a carry forward of funds. While a large proportion of these funds will be held to cover any potential losses of future ATTA Conferences, there is about \$10,000 available for strategic investment.

The ATTA Executive is asking ATTA members for ideas about how this \$10,000 can be best invested in line with ATTA's objectives of advancing tax research and teaching in Australasia. Please forward your ideas to Brett Freudenberg via email (b.freudenberg@griffith.edu.au) by 31 March 2017.

Brett Freudenberg

2 ATTA Annual General Meeting minutes 2017

Date & time: Friday 20 January 2017 commencing at 3.20pm

Venue: Main Conference Room Cophorne Hotel, Masterton New Zealand

Present: 39 ATTA members present

Apologies: Dominic Carbone, Shirley Carlon, Rick Krever, Michael Dirkis, John Minas, Anna Mortimore, Les Nethercott, Dale Pinto, Kerrie Sadiq, Lisa Samarkovski, Michael Walpole

Minutes of the previous meeting:

These were signed as an accurate report. Moved by Robin Woellner, seconded by Stephen Graw, agreed unanimously.

2. Matters arising from the minutes:

Any such matters were dealt with under other items.

3. Reports:

1. ATTA President's report 2017:

This is my second and final report as your President. My tenure as President has gone quickly, especially during the second year, with the experience of the first year equipping me for the second year of my term. Overall, I have enjoyed the role and sincerely hope I will leave the Association in good heart for my successor to take over following this Conference.

One important task is the monthly ATTA Newsletter Presidential column. Unlike my first year when there were a number of very sad occasions when ATTA members, including myself, lost loved ones, this year overall there has been more positive news to report. Sadly, however, Geoffrey Hart passed away during 2016. I would encourage everyone to (re)read Cynthia Coleman's wonderful tribute to Geoffrey in the August 2016 ATTA Newsletter. I would like to thank Colin once again, 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 Newsletter.

The ATTA Executive met (virtually) on 8 April 2016, and has corresponded on several other occasions via email, as matters arise. As a result of the April meeting, the nomination forms were revised for the ATTA Hill Medal (so as to make the process clearer and more transparent), new membership lists and processes were developed, and the 'wheels put in motion' to have all prior years' conference papers uploaded onto Pandora. We are delighted that ATTA is to have a prominent website hosted by UNSW – my thanks to Maree Magafas for her effort and support of this initiative. In regard to the ATTA Hill Medal, no nominations were received this year. A call for nominations will be made later in 2017.

Turning to financial and membership matters, I would like to thank Shirley Carlon 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. Following the constitutional review for ATTA that was completed in 2015 (and presented at last year's AGM); the changes have been gradually implemented during 2016. I would like to pass on my personal thanks to both Brett Bondfield and Brett Freudenberg for their hard work over the last few years. One key task has been to update the membership lists to ensure we are as compliant as we can be with our legal requirements. For those that have attended at least one ATTA Conference in the last three years you are automatically a member. If you are aware of someone that has not attended in any of 2015, 2016 or 2017, would you please let them know that they can reapply for membership and to contact Brett Bondfield?

In between ATTA Conferences a number of members attended the Tax History Chapter and the Queensland Tax Researchers Symposium, which was held in Cairns during September this year, hosted by James Cook University. Unfortunately, due to teaching commitments, I was unable to attend. I have heard that this was a successful and stimulating event, highlighted by Michael D'Ascenzo's keynote address (Michael's accompanying paper is both insightful and stimulating). I would like to congratulate the organising team led by Justin Dabner.

A significant milestone passed in October 2016 – New Zealand's GST 'celebrated' its 30th birthday. A conference entitled "Thirty Years on: GST at a Cross-Roads", was held to mark this occasion in September 2016, organised by Mark Keating at the University of Auckland. I was delighted to be able to attend and co-present a paper with Andrew Maples, and to have two of the key architects of NZ's GST, Sir Roger Douglas and Dr Don Brash, present in the audience.

However, just when most New Zealanders thought we had seen the last of the major seismic activity for 2016, on November 14, there was a magnitude 7.8 earthquake centred south west of Kaikoura in the upper South Island. This quake, along with the numerous aftershocks, not only has caused unprecedented damage to the road and rail infrastructure in the upper South Island, but our colleagues in Wellington have been significantly affected. Many have been out of their workplaces owing to damage to their (and surrounding) buildings, and the emotional impact takes its toll. This is something that Christchurch members are all too familiar with. It is perhaps fortuitous that this year's conference has been held in Masterton and not at VUW's Pipitea campus in the CBD. This is an appropriate point to turn to this year's Conference. Lisa Marriott and her team have organised an excellent conference in what can only be described as 'trying

circumstances', with their preferred venue not being available, and then the aftermath of the November earthquakes. Throughout the last year Lisa and her team have kept me 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 the members that have attended - without you there would be no annual conference or for that matter ATTA itself. My thanks go to all of my fellow ATTA Executive members for being so supportive this year during challenging times I have faced while being ATTA President.

Before I offer my congratulations to a number of people, I would like to thank, both personally, and on behalf of all ATTA members, our two patrons, Gordon Cooper and Cynthia Coleman, for their continued support over the last year and throughout my term as ATTA President.

I would like to personally congratulate the following individuals for their notable achievements and awards:

Emily Fett for receiving the Mitchell B. Carroll Prize (awarded by the IFA) in recognition of her outstanding international fiscal work;

Emeritus Professor Ann Margaret Harding on being awarded Officer (AO) in the General Division in the Australia Day 2016 Honours List;

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.

As announced earlier in the conference, I would like to congratulate Caroline Dick, to have her thesis entitled "Sumptuary Law By Any Other Name: Manifestations of Sumptuary Regulation in Australia, 1901-1927" to be the next publication in the OUP-ATTA Doctoral Series; and

Ann Kayis-Kumar, who is the recipient of the Graham Hill IFA Research Prize, and will therefore participate in the next IFA Congress to be in Rio De Janiero later this year.

Congratulations are due to a number of ATTA members, too many for me to attempt to thank everyone by name. First, my congratulations to Helen Hodgson, who was part of a team that was successful in securing funding in the order of \$A326,000 from the recent ARC Discovery Grants round. Also, I would like to congratulate Alfred Tran and Miranda Stewart, both from the Australian National University, on receiving an 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 you all!

Congratulations are also due to the ATTA members listed as top contributors to *The Conversation* – this is an important avenue for members to engage with the wider public on important tax issues. My congratulations also go to those ATTA members completing their doctorates during 2016 (including Celeste Black, Alex Evans, Sunita Jogarajan, John Taylor, and Sylvia Villios, to name a few), and to those successfully receiving their academic promotions and appointments.

It would be remiss of me not to specifically acknowledge Dale Boccabella and Ann Kayis-Kumar at UNSW Sydney for completing the 2016 issue of the *Journal of the Australasian Tax Teachers Association* (JATTA). In addition to the annual Conference, JATTA is a key component of ATTA's activities, and I would encourage everyone that has presented at this year's conference to give serious consideration to submitting their paper to JATTA after the call is made for the 2017 issue.

My congratulations as well to all of the prize winners at this year's Conference: John Taylor, Ann Kaylis-Kumar and Kathrin Bain for best research presentation; Mochammad Hadi Pratomo for best research paper; Dylan Hobbs and Niken Evi Suryami for best PhD presentation/paper (joint winners).

For anyone that I have forgotten to thank specifically by name, please accept my apologies (and my thanks). Without the support of the Executive and other ATTA members, it would not be possible for me to have served as President, and overall ATTA would not be the wonderful organisation that it is. While following the conclusion of this Conference I will no longer be President, I am looking forward to the 2018 conference which is to be hosted by Monash University in Melbourne during January 2017, as the conference returns to Australia. It has been an honour to serve as your President over the last two years.

Prof Adrian Sawyer
ATTA President 2015-2016

2. Treasurer's report:

This was delivered by Brett Bondfield (Secretary) on behalf of Shirley Carlon (Treasurer) The audited accounts were distributed at the meeting Comments on the accounts: The revenue and expenditure statement for 2015-16 showed a surplus of \$15,622. This was driven by the Adelaide Conference surplus remitted of: \$16,242.

Accumulated funds as at 30 June 2016 were \$73,002. The meeting was advised that the 2016 UNSW Annual Conference would not be remitting funds and that the 2017 conference was unlikely to break even. As such the Executive had determined that the target retained surplus going forward would be \$55,000. In addition the AGM was advised that the Executive would be seeking expressions of interest from the membership for the expenditure of \$10,000 to further the interests of ATTA.

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. In addition the Executive had determined to pay Maree Magafas, School Manager, Taxation and Business Law an honorarium of \$500 pa for 2016 and 2017 for services provided including a revised ATTA website design and dealing with a backlog of general administrative matters.

The Executive is in the process of revising its accounting practices to best accord with remitting taxation recognising mutual income.

3. Secretary's report:

Gordon Cooper (AM) having so strongly supported ATTA as Patron for 10 years is gratefully acknowledged. Ranjana Gupta's service as a member of the Executive Committee is also recognised with appreciation as she is not seeking re-election. As part of the ongoing process to manage ATTA membership records following the revision to the Constitution individuals will be contacted in the near future to confirm their ATTA membership.

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

All available conference papers, except for the current 2017 ATTA Conference and the 2013 Auckland Conference, have been archived on PANDORA at the Australian National Library. The two sets of Conference papers mentioned above will be archived when available.

4. Election of Office bearers: There will be an election for the **five** positions of the Executive Committee [posted as 6 positions in error in the ATTA News]

Brett Freudenberg: President

Committee Members [positions to be allocated at 1st Executive Committee meeting after AGM]: Katherine Bain; Brett Bondfield; Shirley Carlon; Lisa Marriot; Annette Morgan.

5. Confirmation of State/Territory/NZ representatives:

(ACT): Miranda Stewart; (NSW): Fiona Martin; (NT): John McLaren; NZ (Nth): Andrew Smith; NZ (Sth): Andrew Maples; QLD (Nth): Justin Dabner; QLD (Sth): John Minas; (SA): Dominic Carbone; (TAS): Patricia O'Keefe; (VIC): Diane Kraal; (WA): Helen Hodgson.

6. Appointment of auditor:

Richard Collins was appointed ATTA auditor.

7. Expressions of interest for hosting ATTA 2018.

Monash Business School is investigating the holding the 2018 Annual Conference 17-19 January 2018.

9. General business

A motion was passed to express thank you to Professor Kerrie Sadiq for her work with the tax journal rankings with the Australian Business Deans Council List.

Members were reminded of 3 refereed journals that were available for submissions:

Journal of Australian Taxation: Contact John Passant at ANU and John McLaren at Charles Darwin University

Curtin Law and Taxation Review: Contact Helen Hodgson at Curtin University.

Journal of Chinese Tax and Policy: Contact Eva Huang at the University of Sydney Business School

Meeting ended: 4.20pm

3 ATTA Conference first timer's views

January 2017 was my first ATTA conference, and indeed my first academic conference. It was exciting to travel from Canberra to NZ to present my conference paper.

After the rather daunting prospect of opening the PhD presentations at the start of the conference, I was able to relax and take in the other PhD presentations on our first day. The breadth of topics - from the history of land tax in New Zealand, to the scope of professional privilege in South Africa, to corporate tax aggressiveness post-GFC - was striking. I was very grateful for the interest and feedback on my PhD project. Many attendees, from junior researchers to senior career academics, questioned, probed and provided advice at various times over the course of the three days. The environment was one of real collaboration and joint exploration, and I enjoyed the many conversations about policy and taxation over breakfasts, during question and answer sessions, and even on the train back to Wellington.

Valerie Braithwaite provided the keynote address, reminding us of the interconnectedness of tax systems and well-functioning democracies. Valerie's address raised some interesting and difficult questions for me, including the implications of a growing 'regulatory capitalism.'

A highlight was the international comparative perspectives. We heard from Andrew Smith on the intersection of immigration and pensions in Australia and New Zealand; from Eva Huang and Xi Nan on income tax returns in China and Patrick Nolan on EMTRs in New Zealand. I particularly enjoyed hearing about the policy priorities of New Zealand Inland Revenue, and the observation by David Carrigan of New Zealand Inland Revenue that the simpler tax regime in New Zealand means far less lobbying of government than in Australia. I'm sure there would be a few Australian Treasury officials quite jealous to hear this!

My thanks to the ATTA organising team from Victoria University for organising such a well-run and enriching event. And thanks for the opportunity to participate in the 2017 conference.

Emily Millane, PhD Candidate,
Crawford School of Public Policy, Australian National University

I have been teaching tax for four years but the 2017 conference was my first ATTA experience.

This conference started with quite a shock to discover I wouldn't be travelling to somewhere exotic such as Western Australia or Northern Territory or Tasmania but in fact just a 3 hour drive down the road from Napier to Masterton! However, after arriving I soon came to appreciate the benefits of the location. As I did not know anyone attending the conference, meeting new people was paramount. This was easy as everyone was on

site for the entire duration of the conference so I managed to meet almost every conference participant during the 3 days. This may have been more difficult for a first timer in a big city location where conference participants are spread out.

The sessions were very interesting and I found being part of a wider tax network helped to broaden my experience and thinking.

Thank you all for being so friendly and welcoming and I look forward to participating in future ATTA conferences.

Alison Pavlovich, Eastern Institute of Technology (EIT)
Napier, New Zealand.

4 Call for Papers: 2017 edition of JATTA

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers' Association* (JATTA) is **Monday 10 April 2017**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2017 ATTA conference papers and other papers on the theme of this year's ATTA conference –*Tax and Society*.

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 https://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.

Please submit your papers by email to Lisa Marriott at lisa.marriott@vuw.ac.nz and Jonathan Barrett at jonathan.barrett@vuw.ac.nz no later than **Monday 10 April 2017**.

5 Arrivals, departures and honours

Christine Peacock has returned to Australia and is working as a Level B Lecturer at Federation University. She is the course coordinator for two subjects: Income Tax Law and Practice in the Bachelor of Commerce, and Commercial Law taught in postgraduate commerce programs. Both subjects are also delivered at partner providers. Christine is also developing a new contract law subject for undergraduate law students. Her email address is c.peacock@federation.edu.au

Sonia Shimeld, University of Tasmania, retired as of end of December 2016.

Congratulations to **Shelley Griffiths** on her promotion as Professor, Otago University effective from 1 January 2017.

Craig Latham was Group Manager of Tax and Social Policy at Inland Revenue, New Zealand during the turbulent times of the global financial crisis and Canterbury earthquake (where he worked to negotiate and manage the delivery of three tax and social policy work programs amongst many other things). After returning to Australia in 2013, he became the Deputy Australian Small Business Commissioner and, now, Deputy in the Office of the Australian Small Business and Family Enterprise Ombudsman. Working closely with small business and family enterprise has been fascinating and immensely rewarding and has allowed him to draw broadly on his experience across business, academia and the public service. Experience in everything from commercial law and litigation (and tax!), regulatory reform, the innovative use of technology, and through to cross-government and private sector collaboration has been relevant. The Ombudsman provides advocacy and tailored assistance for small businesses and family enterprises: www.asbfeo.gov.au

Dr Bronwyn McCredie began her career at an international manufacturing company where, over the course of 7 years, she obtained experience in human resources, OH&S, marketing, procurement and finally management accounting, where she found her niche. After completing her undergraduate degree in Commerce at the University of Newcastle she moved into academia, taking on a sessional teaching role whilst completing her Honours degree and then her PhD. Her most recent appointment in January 2016, is a lecturer at Queensland University of Technology in the School of Accountancy. Bronwyn is currently scheduled to begin teaching in Semester 1 2017, at QUT's Garden Point Campus, undergraduate Company Accounting. Her research aspirations lie in the field of financial law, taxation and regulation. Her wish is to find out if the rules or practices imposed or suggested by various regulatory bodies such as ASIC, the ATO, the ASX, AASB/IASB and the Corporations Law (etc.) are effective, and if not how to improve or rectify their operation. In her PhD she examined the efficacy of monetary policy, its effect on Australian financial markets and the channels by which this occurs. Her current research focuses on the efficacy of the OECD BEPS program and resultant tax transparency legislation, director trading legislation and the differential impact of corporate information disclosures from traditional sources and contemporary social media channels.

6 New Zealand developments

For those of you who attended the ATTA conference and spent time in New Zealand either before or after the conference, you may be surprised that there have been announcements in relation to tax relief for drought affected farmers. Northland farmers will be allowed to make late income equalisation deposits and apply for early refunds from the 2016 income tax year. This process allows drought affected farmers to average their taxable income over several periods.

Towards the end of 2016, the New Zealand Government released *Making Tax Simpler: Proposals for Modernising the Tax Administration Act* for consultation. This document follows on from the discussion document of a year prior - *Making Tax Simpler: Towards a New Tax Administration Act*. The 2016 discussion document takes into account feedback received from the first round of consultation. Submissions are open until 24 February 2017.

It is an election year in New Zealand and the date has been announced as 23 September 2017. We are looking forward to seeing a range of political party tax policy announcements throughout the year. The first we have seen is from a newly founded

Party - The Opportunities Party (TOP). TOP are proposing a deemed minimum rate of return on all productive assets, which includes all land and housing, where the ordinary tax rules would tax a lower amount. We expect to see a few more innovative proposals from TOP over the next six months.

Lisa Marriott

7 Vacancies

Associate Professorship of Taxation Law in association with Harris Manchester College

Deadline date: Monday 27 February 2017

Grade 10a (36S): £45,562 - £61,179 per annum

The University proposes to appoint an Associate Professor of Taxation Law. The MSc Taxation is a Law Faculty degree that is organised and taught jointly with the Oxford University Centre for Business Taxation, based in the Saïd Business School (the Tax Centre). The appointed person will teach tax law at graduate level, especially on the part-time MSc in Taxation, and also at undergraduate level, they will engage in research at the highest level and supervise graduate students in the field of Taxation Law and in such other areas of research as may be appropriate. The postholder will have excellent opportunities to engage with the interdisciplinary tax research and policy work at the Tax Centre. The person appointed will be offered a non-tutorial fellowship at Harris Manchester College.

The successful candidate should have a law degree and/or professional legal qualification; a doctorate in a relevant subject or an established record of accomplishment in academic research, in either case together with a record of high quality research and publication commensurate with career experience, and the potential to produce further significant output of a recognised international quality during the tenure of the post; the ability to teach and assess high-achieving and challenging students in taught courses, and to provide supervision and research leadership for masters-level and doctoral students;

The salary will be on a scale from £45,562 to £61,179 per annum plus additional benefits as detailed in the job description. Associate professors who are awarded the title of full professor may receive from the University an additional salary payment of £2,655 per annum.

Queries about the post may be addressed to the Pinsent Masons Professor of Taxation Law, Judith Freedman at Judith.freedman@law.ox.ac.uk. General queries may also be directed to Dr Rebecca Williams, Associate Professor of Law, (rebecca.williams@pmb.ox.ac.uk), who will not be involved in the selection or interview process.

Queries about the application process should be addressed to the Personnel Officer in the Law Faculty, Emma Gascoigne, at personnel@law.ox.ac.uk or telephone +44 1865 281622. All enquiries will be treated in strict confidence and will not form part of the selection decision.

Applications for this vacancy are to be made online via www.recruit.ox.ac.uk and enter vacancy ID: 127357

The closing date for applications is Monday 27 February 2017.

Applications are particularly welcome from women and black and minority ethnic candidates, who are under-represented in academic posts in Oxford.

The College and the University are Equal Opportunity Employers.

<<https://www.law.ox.ac.uk/content/associate-professorship-taxation-law-association-harris-manchester-college>>

8 Call for papers

The 8th Queensland Tax Researchers' Symposium (QTRS)

The Accounting for Social Change research group at the QUT Business School will host the 8th Queensland Tax Researchers Symposium on **Monday, 3 July 2017**. This event brings together tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from various universities sponsoring the event.

The event will be held from 8.30 am to 5 pm at the QUT Gardens Point Campus. 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 to 30 participants and those wishing to attend should register their interest as soon as possible to avoid disappointment (at least by Friday **3 May 2017**). 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 18 April 2017 (500 words). Authors will be notified of their acceptance by 28 April. Note it is possible for tax academics to attend without presenting.

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

Professor Kerrie Sadiq

Email: Kerrie.sadiq@qut.edu.au

Journal of Australian Taxation

The Journal of Australian Taxation is a peer reviewed scholarly journal publishing articles on all issues relating to taxation.

Under new editors John McLaren (Charles Darwin University) and John Passant (Australian National University) the Journal will continue its broad scope. It will embrace discussions on any aspect of taxation from any jurisdiction. The new editors would like to acknowledge the former editorship of Keith Kendall and thank him for his excellent service to the Journal.

The 2016 edition will be published by the end of February 2017. From 2017 the Journal will be open source and available online.

The editors are now calling for submissions. There is no deadline. Submissions will be received at any time during the year and once refereed and accepted the relevant article will be published online as part of the volume for that year. Any methodology is acceptable, including but not limited to legal, economic, accounting, critical, empirical and comparative approaches.

Articles between 8,000 and 12,000 words are preferred and it is unlikely that submissions of less than 5,000 words would be accepted. They must be written in accordance with the latest edition of the Australian Guide to Legal Citation (a new edition will be available sometime in 2017).

For more information or to make a submission contact John McLaren at john.mclaren@cdu.edu.au or John Passant at john.passant@anu.edu.au
There are no fees or charges associated with submitting to or publishing in this journal. This is now an open access journal which means that all content is freely available without charge to the user or their institution. Users are allowed to read, download, copy, distribute, print, search, or link to the full texts of the articles, or use them for any other lawful purpose without asking prior permission from the publisher or the author. The journal is also available in a printed format if the author requires a printed copy for accreditation purposes. www.jaustax.com

The *Australian Tax Law Bulletin* (ATLB) is seeking contributions on current tax issues in practice in order to benefit legal and tax professionals, as well as tax administrators. It provides opinions and arguments on recent tax legislation (state and Commonwealth), tax administration, judicial issues and policy. The ATLB is classified "C" on the Australian Business Deans Council Journal Quality List.

The ATLB publishes 10 editions a year, and is particularly interested in analysis of topical issues including new legislation, cases, rulings and other developments of interest to tax practitioners of all levels. Contributions to the ATLB should be between 1500 and 3500 words.

Contributions should be sent to Helen Hodgson at helen.hodgson@curtin.edu.au.

ALTA Conference

Confirming that the ALTA (Australasian Law Teachers Association) Conference this year, is at the University of South Australia from 5-8 July, on the theme of "Law on the Line".

The Call for Papers is now open, and registration will be available from Monday 16th January. I would encourage all members of the Revenue Law Interest Group to attend – the Group has been very active in recent years, and will hopefully continue to grow.

Given the flood of recent developments in statute and case law in 2016, there is no shortage of possible topics for papers and general discussion. Indeed, dramatic change has been the norm in tax now for many years, and shows no sign of slowing up – the Netflix cross-border digital tax, anti-avoidance legislation (including BEPS, MAAL and DPT progress), tax transparency and the common reporting standard, State Taxes, CGT and superannuation changes, the implications of the Commissioner's remedial powers, GST bullion schemes, proposed integrity measures to strengthen the operation of Australia's Controlled Foreign Company (CFC) rules, pronouncements the meaning of a "core" R&D activity, endless flip-flops on the so-called "backpacker's tax", new Double Tax Agreements, the ongoing implications of the "Panama Papers", OECD guidance on attribution of profits to permanent establishment and profit splits, changes to transfer pricing rules and eliminating hybrid mismatch arrangements, fundamental changes to the Managed Investment Trusts regime –

And a seemingly endless list of other issues mean that there should be no problem in finding a suitable topic.

Registration for ALTA 2017 open 16 January 2017

Call for abstracts close 28 February 2017

Authors notified on accepted submissions 31 March 2017

Early Bird registration close

Deadline for presenting authors to register 30 April 2017

Deadline for authors to submit papers 12 June 2017

ALTA 2017 5 July to 8 July 2017

If you have any queries, please contact me by email or phone (0409.778.318).

I look forward to seeing you in Adelaide.

Regards
Robin Woellner <robin.woellner@jcu.edu.au>
Convenor, ALTA Revenue Law Interest Group

International Tax Law Review

Ken Devos (Monash University) has joined the *International Tax Law Review* as their scientific correspondent for Australia. Ken is seeking any interested ATTA members who may be interested in publishing work on international comparative tax law. Please contact Ken <ken.devos@monash.edu>

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>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

High Court of Australia

Commissioner of State Revenue v ACN 005 057 349 Pty Ltd [2017] HCA 6 - 8 Feb 2017
Taxation – Land tax – Where land tax assessments were paid – Where Commissioner did not amend assessments after error detected – Whether Commissioner under duty

compellable by mandamus to amend and refund excess land tax – Whether Commissioner's refusal to amend amounted to conscious maladministration – Whether amended assessment had effect that excess tax was never land tax – Whether proceedings were barred under Land Tax Act 1958 (Vic).

Words and phrases – "amended assessment", "charged, levied and collected", "completeness and accuracy", "conscious maladministration", "land tax", "tax paid under, or purportedly paid under".

Federal Court of Australia

Uber BV v Commissioner of Taxation [2017] FCA 110 - Griffiths J, 17 Feb 2017
Taxation – whether a person supplying uberX services is required to be registered under Division 144 of the A New Tax System (Goods and Services Tax) Act 1999 (Cth) (the GST Act) – whether carrying on the enterprise of providing uberX services to passengers constitutes supply "taxi travel" within the meaning of s 144-5(1) (as defined in s 195-1) of the GST Act.

Statutory interpretation – whether the terms "taxi" and "limousine" in the definition of "taxi travel" in s 195-1 of the GST Act should be given an ordinary meaning or a trade meaning – whether the definition of "taxi travel" in s 195-1 of the GST Act should be construed as a composite phrase.

Bazzo v Commissioner of Taxation [2017] FCA 71 - Robertson J, 10 Feb 2017
Taxation – construction of Deed of Agreement – audit review by Commissioner of Taxation of the taxpayer's taxation affairs – Notices of Amended Assessment and Penalty Notices issued to the taxpayer in respect of the years of income ended 30 June 2009, 30 June 2010 and 30 June 2011 – taxation liabilities described in the Amended Assessments and Penalty Notices remained in dispute – Commissioner agreed to forbear from undertaking recovery action in respect of the taxation debt, defined by reference to a sum "comprised of Tax-Related Liability and applicable GIC due and payable by the Taxpayer as at 7 August 2015" – whether Commissioner entitled to claim from the taxpayer, before the Determination of the Objection Process, general interest charge accrued since 7 August 2015.

Deputy Commissioner of Taxation v Binetter [2017] FCA 69 – Pagone J, 8 Feb 2017
Practice and procedure – application for respondent witness in the United States to give evidence by way of video link – discretionary power – considerations relevant to exercise of discretion – application refused.

Bakri v Deputy Commissioner of Taxation [2017] FCA 20 – Burley J, 23 Jan 2017
TAXATION – application to set aside departure prohibition order – whether order was granted for improper purpose – whether reasonable grounds existed for Commissioner's belief under s 14S of the Taxation Administration Act 1953 (Cth) – application dismissed.

New South Wales Supreme Court

Anglo American Investments Pty Ltd v Deputy Commissioner of Taxation [2017] NSWCA 17 - McColl JA; Meagher JA; Payne JA, 15 February 2017

Appeal – application for leave to appeal taxation debt recovery proceedings amended defence struck out – pleading of "conscious maladministration" – 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)

Appeal jurisdiction of Court in taxation debt recovery proceedings

Chief Commissioner of State Revenue v Metricon Qld Pty Ltd [2017] NSWCA 11 - Macfarlan JA, Ward JA & Barrett AJA, 10 Feb 2017

Taxes and duties – land tax – exemption of land the "dominant use" of which is "for" certain primary production activities – Land Tax Management Act 1956 (NSW) s 10AA(3) – where farmland acquired with a view to residential development and subdivision – where some steps taken toward realisation of that purpose – cattle raising

activities conducted on the land – certain areas also the site of tenanted houses – whether land subject to any present "use" by way of "land banking" or "residential development" – whether residential use or cattle raising use was the "dominant use" of certain areas – whether the concept of "use" relevant to s 10AA(3) is confined to physical use or extends to "intangible use".

UNSW Global Pty Ltd v Chief Commissioner of State Revenue (No. 2) [2017] NSWSC 26 - White J, 3 Feb 2017

Revenue – Whether declarations should be made.

Visy Kraft Holdings Pty Limited v Chief Commissioner of State Revenue [2017] NSWSC 8 - White, J, 30 Jan 2017

Taxes and duties – Mortgage duty – Duties Act 1997 ss 213 and 215 – Application of State Revenue Legislation Further Amendment Act 2009 – Application of changes to mortgage duty provisions, cl 76 of Schedule 1 – Refinancing using a "deferred purchase price loan structure" – Whether 2009 amendments applied - Whether unsecured advance made under an agreement, arrangement or understanding for which mortgage was security (s 213) – Whether mortgage capable of being used to recover an amount contingently payable in connection with an advance by a guarantor (s 215) – Assessment confirmed.

Leppington Pastoral Co Pty Ltd v Chief Commissioner of State Revenue [2017] NSWSC 9 - White, J, 30 Jan 2017

Taxes and duties – Land Tax – Land Tax Management Act 1956 s 10AA(3) – Whether primary production use of land was the dominant use – Identification of relevant land – Significance of use of land by consultants – Whether use of land to produce feed for taxpayer's cattle on other land a primary production use – Meaning of dominant use.

Western Australia Supreme Court

Nugawela v Deputy Commissioner of Taxation [2017] WASCA 9 - Newnes JA, Murphy JA, 07 February 2017

Practice and procedure - Appeal dismissed for non-compliance with springing order - Application to extend time to comply with springing order - Whether appeal has any reasonable prospect of success - Whether primary judge erred in entering summary judgment - Whether reasonable apprehension of bias - Turns on own facts

Colin Fong

10 Tax and related meetings

Local

The 8th Queensland Tax Researchers' Symposium (QTRS). The Accounting for Social Change research group at the QUT Business School will host the 8th Queensland Tax Researchers Symposium on **Monday, 3 July 2017**. The event will be held from 8.30 am to 5 pm at the QUT Gardens Point Campus. 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 to 30 participants and those wishing to attend should register their interest as soon as possible to avoid disappointment (at least by Friday **3 May 2017**). Advice as to accommodation options will be provided on registration if requested. General enquiries about both the QTRS (including paper submissions and registration) should be directed to: Professor Kerrie Sadiq <Kerrie.sadiq@qut.edu.au>

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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>

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. The programme will be announced by mid-February 2017.

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

Institute for Austrian and International Tax Law 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.

- 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 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-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

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

Participatory Budgeting: The Next ‘Big Thing’ in Australian Local Government? 02

February 2017 - Helen Christensen and Bligh Grant

Does It Pay To Work? – The Case of a Single Parent with 4 Children, 24 January 2017 -

Miranda Stewart and David Ingles

The ‘Netflix Tax’: What Can We Learn from the EU-MOSS Scheme? 9 January 2017 -

Teck Chi Wong

(2016) 31 (4) *Australian Tax Forum*

Sustainably funding transportation infrastructure: tax fuel or miles? Roberta F Mann

Chinese tax policy and the promotion of agricultural cooperatives and environmental

protection - **Bill Butcher** and Yan Xu

Is there a role for tax incentives for the protection of freshwater resilience? **Deborah L**

Jarvie

Tax and the environment: an evaluation framework for tax policy reform — group Delphi study - **Natalie P Stoianoff** and **Michael Walpole**

Will cars go green under the ACT’s reformed vehicle purchase tax? **Anna Mortimore**

(2016) 3 (5) *Australian Tax Law Bulletin*

General Editor’s introduction - **Helen Hodgson**

Orange is the new black: the revised foreign investment tax conditions - Reynah Tang and Stewart Grieve

Tax issues for digital business — a case study Part II: Going global - Joanne Dunne and Antonella Schiavello

New small business restructure rules - Vasilios Mavropoulos

Car depreciation cost base limit: why are cars singled out for deduction denial of luxury expenditure? **Dale Boccabella**

(2016) 3 (6) *Australian Tax Law Bulletin*

General Editor’s introduction - **Helen Hodgson**

An evaluation of Australia’s director penalty regime - **Sylvia Villios**

The determination of penalties under the promoter penalty regime: a comparison of

Arnold and Ludekens No 2 - **Helen Hodgson**

Constitutional judicial review of an invalid fraud and evasion opinion: targeted, direct and specific - John W Fickling

(2016) 3 (7) *Australian Tax Law Bulletin*

General Editor’s introduction - **Helen Hodgson**

Devi and FCT - **Paul Kenny**

Self-education expenses landscape: the ongoing need for clarity - **Michael Blissenden**

Superannuation “reforms”: a short sited, silo-based, sledgehammer approach of an unascertained cost to the nation’s superannuation system and national economic security?

John W Fickling

(2016) 3 (8) *Australian Tax Law Bulletin*

General Editor’s introduction - **Helen Hodgson**

ATO’s in-house facilitation: the good, the bad, the ugly - **Chris Wallis**

Disconnection from the indirect tax zone - Andrew Sommer
Home office expenses: claiming occupancy costs when the employer does not provide a workplace - **Dale Boccabella**

(2016) 3 (9) *Australian Tax Law Bulletin*

General Editor's introduction - **Helen Hodgson**

Single Touch Payroll: bringing payroll into the digital world - Angela Lehmann

When an SMSF issue arises prompt action is required - **Chris Wallis**

How will the ATO apply Pt IVA following the 2013 Amendments: PS LA 2005/24

Revised - **Helen Hodgson**

(2016) 3 (10) *Australian Tax Law Bulletin*

General Editor's introduction - **Helen Hodgson**

How an integrity measure became a tax concession: the backpacker's tax – **Helen**

Hodgson

Bywater Investments Ltd v Commissioner of Taxation [2016] HCA 45: Be alert, not alarmed - John W Fickling

The superannuation reforms: what the changes mean for accumulators and retirees - Craig Meldrum

Australian Taxation Office *Tax risk management and governance review guide, 2017*

<<https://www.ato.gov.au/Business/Large-business/In-detail/Key-products-and-resources/Tax-risk-management-and-governance-review-guide>>

Basur, Aditya; Jenkins, Christopher; Ruddell, James and Vather, Sehj (contributing eds) *Ten years of tax: a celebration of Professor Michael Littlewood's first decade at the University of Auckland Faculty of Law, 2003-2013*, Christchurch, The Centre for Commercial and Corporate Law, University of Canterbury, 2016. This work (of over 550 pages) brings together published articles that are the result of undergraduate work supervised by Professor **Michael Littlewood** in the Faculty of Law, University of Auckland between 2003 and 2013.

Domestic Taxation

Phil Norton, "Is the Surrender or Extinguishment of an Option a Disposition for the Purposes of Section CE 2(3) of the Income Tax Act 2004?"

Chye-Ching Huang, "Constitutional Nonsense? The 'Unenforceable' Fiscal Responsibility Act 1994, the Financial Management Reform, and New Zealand's Developing Constitution"

Sehj Vather, "The Tax Treatment of New Zealand Firms' Offshore Subsidiaries"

Patricia Jeong, "Curbing Harms through Price Control: Alcohol Excises versus Minimum Prices"

Jingjing (Alice) Wang "Is It Fair to Share? Income Splitting for Families"

Tax Avoidance

Thomas Faulls, "The Commissioner's Power of Reconstruction under the General Anti-Avoidance Rule"

James Ruddell, "Statutory Interpretation, Parliamentary Intention and the General Anti-Avoidance Rule"

International Taxation and Tax Treaties

Sabrina Muck "The New Zealand-Netherlands Double Tax Agreement: A Significant Influence on New Zealand's Network of Double Tax Agreements"

Louisa Boyd, "Double Taxation Agreements: New Zealand's Approach to Treaty Shopping"

Joanna Khoo, "China's Evolution as a Capital Exporter: A Shift in Tax Treaty Policy?"

Keefe Han, "The Mistaken Removal of Article 14 from the OECD Model Tax Convention"

Kyle Rainsford, "Tax Treaties with Tax Havens: The Hidden Tax Break"

Tax History

Nicola Jones "A History of Taxing Married Women in New Zealand"

Luke Facer, "The Introduction of Income Tax in New Zealand"

Aditya Basrur, "The Conception and Birth of the Stamp Duties Act 1866"

Annie Steel, "The Five Phases of Company Taxation in New Zealand: 1840-2008"
Ogy Kabzamalov, "New Zealand's Forgotten Income Tax"
Christopher L. Jenkins, "1860: India's First Income Tax"

Chapters have been updated as necessary.

Copies of the book retail for NZ\$120 (plus NZ\$15 overseas postage) – which at approximately NZ\$21.6 cents per page is value for money! Copies can be purchased online at <http://www.laws.canterbury.ac.nz/cccl/>. For further information please contact Andrew Maples, Director, Centre for Commercial and Corporate Law, Inc <andrew.maples@canterbury.ac.nz>

Bolwell D, Whiley H, **Eccleston, Richard**, 'Tasmania July to December 2015', (2016) 62 (2) *Australian Journal of Politics and History* 319-326

Cobiac, Linda; Veerman, Lennert & Blakely, Tony 'Why the government should tax unhealthy foods and subsidise nutritious ones' *The Conversation* 15 February 2017 <<https://theconversation.com/why-the-government-should-tax-unhealthy-foods-and-subsidise-nutritious-ones-72790>>

Dick, Caroline 'Anti-shouting law: a war-time sumptuary impulse tied up with slouch hats and khaki' (2016) 16 *Legal History* 59 - 78

Eslake, Saul 'Why small business tax cuts aren't likely to boost 'jobs and growth'' *The Conversation* 20 February 2017 <<https://theconversation.com/why-small-business-tax-cuts-arent-likely-to-boost-jobs-and-growth-72658>>

Henderson, Jenni 'What economists and tax experts think of the company tax cut' *The Conversation* 1 February 2017 <<https://theconversation.com/what-economists-and-tax-experts-think-of-the-company-tax-cut-72198>>

(2016) 27 (4) *Journal of Banking and Finance Law and Practice* Special Issue (Part 2) – December 2016. This is the second and final part of the BFSLA Special Issue on the theme of "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

Reviewing the Citibank securitisation case: Did it really challenge the integrity of equity? – Helen M Dervan

Reforming insolvent trading to encourage restructuring: Safe harbour or sleepy hollows? – Jason Harris

Minimising the risk of shadow directorship: Advice for distressed debt investors – Adam Watterson

Code of Banking Practice: Considering the nature and purpose of an industry code – Jack Furphy

Financial technology in the securities markets – Robert Boadle

Oh, COMI, where art thou? – Lindsay Powers

Amendment powers – court of appeal decision on the concept of "accrued benefits" – Pamela McAlister

Debt-to-equity swaps in China: The bank-led model and deregulation approach – Wei Cai
Contribution claims – Benjamin Liu

MCI's public consultation on changes to the telecommunications act and the MDA Act – Kala Anandarajah and Tanya Tang

Livingstone, Charles 'South Australia's gambling tax highlights the regulatory mess of online betting' *The Conversation* 10 February 2017 <<https://theconversation.com/south-australias-gambling-tax-highlights-the-regulatory-mess-of-online-betting-72495>>

Monash University *Research impact and publishing: Publishing*, 2015 last updated 25 January 2017 <<http://guides.lib.monash.edu/research-impact-publishing/publishing>>

Morrison, David and Gray, Stephen ‘Phoenixing at the fulcrum: Less faff, faster forward formulation’ 24 *Insolvency Law Journal* 267-279

Richardson, David *Company tax and foreign investment in Australia*, Discussion paper, Canberra, The Australia Institute, 31 January 2017
<http://www.tai.org.au/sites/default/files/P314%20Company%20tax%20and%20foreign%20investment%20in%20Australia_0.pdf>

(2017) 102 *Taxation Today* – (January/February)

- Closely Held Companies Bill Reported Back with Significant Changes – Veronica Harley
- Tax and Superannuation Literacy: Australian and New Zealand Perspectives [Part 1] – **Toni Chardon**, Mark Brimble and **Brett Freudenberg**

Overseas

Asia-Pacific Tax Bulletin Number 6 - 2016

Asia - Global Tax Policy Post-BEPS and the Perils of the Silk Road - Romero JS Tavares and Jeffrey Owens

Hong Kong - Recent Developments in Hong Kong’s Exchange of Information Rules - Alfred Chan

India - Interpretation of the Term “May Be Taxed” - Kamlesh Chandra Varshney

India - Deemed International Transactions: A Journey towards Substance over Form - Abhishek Dugar

India - The Principle of Mobilia Sequuntur Personam and the Situs of Intangible Property: The Brew of Foster’s High Court Case - Aseem Chawla, Pranshu Goel and Shubhangi Arora

Case notes - Australia - Provision of Services from Outside Australia - **C John Taylor**

Blessing, Peter (ed) *Tax planning for international mergers, acquisitions, joint ventures and restructurings*, 4th ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2017, €447.00

Part 1 General Overview

Chapter 1 Key Global Tax Concerns Peter H. Blessing

Chapter 2 Due Diligence

Chapter 3 Tax Indemnities

Chapter 4 European Union

Chapter 5 Joint Ventures

Chapter 6 Business Restructurings

Part 2 Country Reports

Argentina Gabriel Gotlib & Fernando M. Vaquero

Australia Richard Hendriks & **Richard Vann**

Brazil Ricardo Luiz Becker & Flávio Veitzman

Belgium Werner Heyvaert

Canada Robert Kopstein, Dan Jankovic, Soraya M. Jamal, Chris Van Loan, Sabrina

Wong & Josh Jones

China Stephen Nelson & Peng Tao

Finland Janne Juusela & Sanna Lindqvist

France Sophie Jouniaux & Benoit Ménez

India Shefali Goradia

Germany Stephan Eilers & Martin Schiessl

Bulletin for International Taxation Number 1 - 2017

Tax Treaty Monitor - Germany/South Africa - Recent Developments Regarding the

Taxation of Pensions under Tax Treaties from a German and a South African Perspective

- Tobias Hagemann, Johann Hattingh and Christian Kahlenberg

India/OECD - Indian Transfer Pricing Round-Up for 2016 - Sunny Kishore Bilaney

Argentina/Chile/Colombia/Mexico/United States - A Comparative Analysis of the Indirect Foreign Tax Credit in Latin America and in the United States - Part I - Diana Calderón Manrique
Hong Kong/Singapore/International/OECD - The Territoriality Principle in the World of the OECD/G20 Base Erosion and Profit Shifting Initiative: The Cases of Hong Kong and Singapore - Part I - Wei Hwa See
Switzerland/European Union/OECD - The Swiss Tax Ruling Practice: Recent Domestic and International Developments - Julian Kläser
Brazil/International/OECD - Action 14 of the OECD/G20 Base Erosion and Profit Shifting Initiative: Making Dispute Resolution More Effective – Did Action 14 “Piggyback” on the Initiative? Phelippe Toledo Pires de Oliveira

Bulletin for International Taxation Number 2 - 2017

United States/International - O Brave New World: The Looming Rethink of International Taxation in the United States - H David Rosenbloom
United States/International - Comments on Professor David Rosenbloom’s Lecture “O Brave New World: The Looming Rethink of International Taxation in the United States” - Gerhard Kraft
Argentina/Chile/Colombia/Mexico/United States - A Comparative Analysis of the Indirect Foreign Tax Credit in Latin America and in the United States - Part II - Diana Calderón Manrique
China (People’s Rep) - Is China Internationally Tax Competitive? Chien-Hsun Chen
International/OECD - Thoughts on the Potential Effects of the OECD/G20 BEPS Action Plan on Collective Investment Vehicles – Part II - Moritz Scherleitner
Hong Kong/Singapore/International/OECD - The Territoriality Principle in the World of the OECD/G20 Base Erosion and Profit Shifting Initiative: The Cases of Hong Kong and Singapore - Wei Hwa See
United States - Trump’s Take: A Tale of Two Tax Plans, Countless Promises and the Precarious Path to Enactment - Mike Hammer
China (People’s Rep.)/OECD - Status of the Implementation of the OECD/G20 BEPS Initiative in China and Future Developments - Na Li
Argentina/Panama/OECD/WTO - World Trade Organization Finding on Anti-Avoidance Measures To Counter Foreign Preferential Tax Regimes versus the Free Flow of Capital and Investment - Guzmán Ramírez

Cullen-Knox C, **Eccleston, Richard**, Haward M, Lester E, Vince J, 'Contemporary challenges in environmental governance: technology, governance and the social licence', (2017) 27 (1) *Environmental Policy and Governance* 3-13

Derivatives & Financial Instruments Issue No 6 - 2016

Switzerland - Swiss Pension Fund Entitled To Reclaim Swiss Withholding Tax on Dividends Received Indirectly via Irish Investment Fund - Peter Reinartz
India - The Unsettled Issue of Intercompany Guarantees - Sunny Bilaney
International - Bifurcation or Integration: The Choice of Method To Tax Compound Financial Instruments - Jieyin Tang
Hong Kong - Has Hong Kong Succumbed to Pressure from the OECD? Kenneth Yim
Australia - Regulatory Capital, Hybrids and the OECD Recommendations under Action 2 - Anton Joseph
Indonesia - Real Estate Investment Trusts and Repatriation of Offshore Assets into Indonesian Financial Instruments under Tax Amnesty Scheme - Freddy Karyadi and Anastasia Irawati

Dick, Caroline 'Testing the fabric: prescribing female dress in Australian early living-wage cases' (2016) 37 *Historical Studies in Industrial Relations* 1 - 32

Green, Jeremy 'How a 'tax haven' Brexit threatens the UK's social model' *The Conversation* 26 January 2017 <<https://theconversation.com/how-a-tax-haven-brexit-threatens-the-uks-social-model-70934>>

International Bureau of Fiscal Documentation White Papers <https://www.ibfd.org/IBFD-Tax-Portal/White-Papers?utm_source=Jan-newsletter-2017&utm_medium=email&utm_campaign=GN26-01-2017&utm_term=white-paper&utm_content=IBFD-Tax-Portal/White-Papers>

Trump's Tax Plan

US Treasury Department expresses concerns with European Commission's State aid investigations

Tax Rulings and State Aid Investigations: The Apple Case

European Union: Blacklists as a tool to fight tax avoidance

EU Anti-Tax Avoidance Directive – Overview and some prospective effects

Tax Treaties: Time for a New Approach?

Immovable Property –Harmonization of the Place of Supply

International VAT Monitor Number 6 - 2016

Abolition of the Force of Attraction of the Fixed Establishment? Gorka Echevarría Zubeldia

The European Union's New VAT Rules for Vouchers: The Emperor's New Clothes? Jeroen Bijl

VAT and the Activity of Research and Development – Recent Approaches by the Spanish Courts and the ECJ - Marcos Álvarez Suso

The Cost Sharing Exemption under Debate – Part II - Nebojsa Jovanovic and Madeleine Merckx

The ECJ Decision in Italmoda in the Light of the Settled Case Law of the European Court of Human Rights - Jan Sanders

Landmark Tax Reform: Introduction of Goods and Services Tax in India - Aleksandra Bal

VAT Registration Thresholds in Europe - Fabiola Annacondia

VAT news - Reports from: Algeria, Argentina, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bosnia and Herzegovina, Brazil, Bulgaria, Chile, China (People's Rep.), Colombia, Costa Rica, Czech Republic, Dominica, European Union, Egypt, Finland, Georgia, Greece, Guyana, Ireland, Italy, Kenya, Luxembourg, Malawi, Malaysia, Maldives, Malta, Mauritius, Moldova, Netherlands, Pakistan, Panama, Peru, Poland, Romania, Slovak Republic, Slovenia, South Africa, Sweden, Taiwan, Thailand, Turkey, United Kingdom and Vietnam.

VAT case notes - Austria, Denmark, Pakistan, South Africa and Spain.

Krever, Richard & Teoh, Jonathan 'Are payments for broadcasting data streams taxable as royalties?' *Global Taxation* 1 June 2016 pp 91-92

Li, N, Teoh, Jonathan & **Krever, Richard** 'VAT reform in China reaches a critical turning point' (2016) 82 (4) *Tax Notes International* 387-398

Teoh, Jonathan & **Krever, Richard** 'ATO can enter agreements to collect taxes, court holds' *Tax Notes International* 12 September 2016 p 923

13 Quotable quotes

"Why has the ATO issued you with a DPO?"

The ATO believes on reasonable grounds that it is desirable to prevent you from leaving Australia for the following reasons:

1 You have a tax liability of \$5, 393,521.33 (including accrued general interest charge calculated up to and including 4/12/16)

2 You have not made an arrangement with the ATO to pay this liability

3 There is a risk to revenue for the following reasons:

a Since the 2012 Income Tax default assessment was issued on 30 July 2015 you have failed to address your income tax debt. You failed to respond to the Notice of Intended Legal Action and to the garnishee notice issued to a bank on 18/7/16 and 2/9/16 respectively

b That you can flee the country and operate your business interest overseas without addressing your debt in Australia

c There is information to suggest that you have un-concealed assets offshore.

Source: ATO letter to a client of Chris Wallis, December 2016.

“People have been having difficulty understanding court processes and procedures for many years. In Bleak House, Dickens described the litigation process as “such an infernal country-dance of costs and fees and nonsense and corruption as was never dreamed of in the wildest visions of a Witch’s Sabbath.”
(C Dickens, Bleak House (1853) p 67)

We can indeed be needlessly wordy at times. Arthur Symonds once said that if you wished to give another person all right and title to an orange, instead of saying “I give you that orange”, you would have to say,
“I give you all and singular, my estate and interest, right, title, claim and advantage of and in that orange, with all its rind, skin, juice, pulp and pips, and all right and advantage therein, with full power to bite, cut, suck, and otherwise eat the same, or give the same away as fully and effectually as I the said A.B. am now entitled to bite, cut, suck, or otherwise eat the same orange, or give the same away, with or without its rind, skin, juice, pulp, and pips, anything hereinbefore, or hereinafter, or in any other deed, or deeds, instrument or instruments of what nature or kind soever, to the contrary in any wise, notwithstanding.””
(A Symonds, Mechanics of Law Making (1835) p 75; cited in RE Megarry, A Second Miscellany At Law (1973) p 285.

Source: Bathurst, Tom (Chief Justice of New South Wales) ‘Doing right by ‘all manner of people’: building a more inclusive legal system’, Opening of Law Term Dinner, Wednesday 1 February 2017 p 13-14
<http://www.supremecourt.justice.nsw.gov.au/Documents/Publications/Speeches/Bathurst_20170102.pdf>

“I was visiting Myanmar, yet despite it being backwards in many ways, I could still view Jimmy Kimmel ...”

Source: Overheard in a staff room, 6 February 2017

“You are now entering Irish territory (for tax purposes)”

Source: Peters, Carmel Powerpoint slide BEPS 2014/15 at ATTA Conference 20 January 2017

“If you fail to lodge your annual tax return on time, the tax man may accept late lodgement due to "extenuating circumstances".

Over the past few years, the Australian Taxation Office has rejected the following reasons given by taxpayers as being "extenuating". They include:

Excuse 1: "Snails eat our mail, so your lodgement demand letter must have been eaten."

Excuse 2: "I had a fight with my wife and she works for my tax agent so I couldn't meet with him".

Excuse 3: "My client can't lodge because she is currently at the North Pole."

Excuse 4: "My mailbox is full of grass and weeds so I didn't receive any ATO correspondence or lodgement reminder letters".

Excuse 5: "I couldn't lodge my 2003 tax return because I was suffering from trauma from a serious car accident I had in 2007."

Source: Khadem, Nassim 'Snails eat our mail': Excuses the ATO gets from people not filing their tax returns', *Sydney Morning Herald* 13 February 2017
<<http://www.smh.com.au/business/the-economy/snails-eat-our-mail-excuses-the-ato-gets-from-people-not-filing-their-tax-returns-20170203-gu4sms.html>>

"It has always been important that our community has an awareness of the essential elements of our legal system and our governmental institutions. It has never been more important than now.

The spaces left by lack of awareness and misunderstanding are all too readily filled by snake oil salesmen coming in from the hinterland of our civil and political discourses."

French, Robert (former Chief Justice, High Court of Australia) as quoted in: Coade, Melissa 'Former Chief Justice takes on Trump and the rule of law', *Lawyers Weekly* 14 February 2017 <http://www.lawyersweekly.com.au/news/20533-former-chief-justice-takes-on-trump-and-the-rule-of-law?utm_source=LawyersWeekly&utm_campaign=14_02_17&utm_medium=email&utm_content=1>

"Hugh Laddie, the first High Court judge to resign in 35 years, said he often ruled on tax or insolvency cases that he wasn't trained to hear because of the way the English legal system works."

Source: *The Telegraph* Filed: 29/03/2006, A round-up of headlines from across the financial sectors, provided by BloombergNEWS

"Staff at the ATO have one of the shortest working weeks in Government but when they were asked to work an extra nine minutes a day to boost productivity, they responded with a backlash until the proposal was dropped.

Documents obtained by the ABC under freedom of information laws reveal the push to extend working hours to 5:00pm — an extra 4.5 working days a year — proved "highly contentious" and was ultimately dropped to ease concerns.

ATO staff have finished work at 4:51pm for many years despite management acknowledging the roster is out-of-step with community expectations and the rest of the bureaucracy.

The proposal would have improved productivity by 2 per cent and was made amid protracted workplace bargaining with unions that have now stretched into a third year."

Source: Belot, Henry 'ATO admits working hours inefficient after staff backlash over request to work nine more minutes' ABC News 20 February 2017
<<http://www.abc.net.au/news/2017-02-20/ato-admit-working-hours-are-below-community-standards/8284384>>

“Upon that basis, however, I would dismiss the appeal on the ground that this court is still strictly bound by the decision of the Full Court in *Verwayen v The Commonwealth* (No. 2) [1989] VicRp 63; [1989] VR 712”

Source: <<http://www.austlii.edu.au/au/cases/vic/VicRp/1994/66.html>>

ATTA News March 2017

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

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

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

Contents	
1 Presidential column	1
2 ATTA LinkedIn Group	1
3 Ideas for strategic spending	2
4 2018 ATTA Conference	2
5 Call for Papers: 2017 edition of JATTA	2
6 Arrivals, departures and honours	3
7 Call for papers	4
8 Law Council scholarships	6
9 New Zealand developments	6
10 ATTA people in the media	7
11 Recent Australian tax cases	7
12 Tax and related meetings	8
13 Recent publications	12
14 Quotable quotes	15

1 Presidential column

One of the great things about ATTA is the monthly newsletter, as it allows us to all stay in contact even though we are dispersed far and wide. My sincere gratitude to Colin Fong for his tireless work in this regard.

I don't think we can understand estimate the importance of the networks and collegiality that ATTA facilitates. I think it is only with such support and collaboration that each of us can excel in our tax research and teaching. It is great that nearly 100 of you have joined the ATTA LinkedIn Group. This forum provides an opportunity for all of us to share information and opportunities. If you haven't done so already please join (see details below).

Congratulations to Eva Huang on the completion of her PhD.

Please don't forget to send me your ideas about how we can best use some of our carry forward funds (\$10,000) to improve ATTA (see below). Also, I encourage you all to consider submitting an article for the upcoming Journal of the Australasian Tax Teachers Association (see below).

I am excited to hear that planning is underway for ATTA's big birthday celebrations for its 30th Annual Conference next year at Monash University from the 17th to the 19th of January 2018 - be sure to mark the dates in your diaries.

All the best

Brett Freudenberg

2 ATTA LinkedIn Group

LinkedIn is a social media platform for professionals – essentially like Facebook but for professionals. LinkedIn can be a great way to stay connected with past alumni and others professionals in your industry. You can use LinkedIn to share your successes in tax

research and teaching, as well as to reach out for assistance with projects or ideas. If you have not done so already you should consider establishing a LinkedIn profile (the basic platform is free). See: www.linkedin.com

You should have received an invite to join the ATTA LinkedIn Group. If you haven't done so, please email me at: b.freudenberg@griffith.edu.au. Joining the ATTA LinkedIn Group will allow members to hear about opportunities that arise (such as jobs, grants, conferences), as well as to share information about current innovations in tax research and tax teaching. For example, many times during the year we hear of job opportunities but they are too late to be included in the ATTA monthly newsletter. This LinkedIn Group will allow for these opportunities to be communicated to the group. I hope you all take up this opportunity to join.

Brett Freudenberg

3 Ideas for strategic spending

As discussed at the AGM, currently ATTA has a carry forward of funds. While a large proportion of these funds will be held to cover any potential losses of future ATTA Conferences, there is about \$10,000 available for strategic investment.

The ATTA Executive is asking ATTA members for ideas about how this \$10,000 can be best invested in line with ATTA's objectives of advancing tax research and teaching in Australasia. Please forward your ideas to Brett Freudenberg via email (b.freudenberg@griffith.edu.au) by 31 March 2017.

Brett Freudenberg

4 2018 ATTA Conference

The 2018 ATTA conference will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018.

The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"

The call for abstracts and registrations will be occurring later in 2017.

For more information, please contact:

- Ken Devos on: ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh jon.teoh@monash.edu

5 Call for Papers: 2017 edition of JATTA

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers' Association* (JATTA) is **Monday 10 April 2017**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2017 ATTA conference papers and other papers on the theme of this year's ATTA conference –*Tax and Society*.

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 https://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.

Please submit your papers by email to Lisa Marriott at lisa.marriott@vuw.ac.nz and Jonathan Barrett at jonathan.barrett@vuw.ac.nz no later than **Monday 10 April 2017**.

6 Arrivals, departures and honours

Dr **Thea Voogt** joined the TC Beirne School of Law at the University of Queensland (UQ) in 2015 and lectures Income Tax Law at an undergraduate level. Thea joined UQ after 20 years as a Professor in Accounting at the University of Johannesburg where she lectured tax law and in later years, was appointed as the Principal Officer of this university's superannuation funds. She is a chartered accountant. Thea's research interests are in small business taxation and on the Corporations Law side, the duties of non-executive directors, technology risk and care and diligence.

I am pleased to announce the appointment of **Professor Robert (Bob) Deutsch**, CTA, as the Institute's new Senior Tax Counsel, commencing Wednesday, 1 March 2017. The Senior Tax Counsel position is responsible for leading The Tax Institute's tax policy and advocacy activities, which positions the Institute as a leading authority with Government, the Australian Taxation Office, Treasury and other relevant bodies, as well as the media and Institute members. The responsibilities of the role also include providing tax technical leadership and guidance to the development and delivery of the Institute's education program.

Professor Deutsch brings to the Senior Tax Counsel position an exceptionally strong tax technical knowledge and a broad expertise in stakeholder management, media and strategic thinking.

He is currently a Deputy President of the Administrative Appeals Tribunal (AAT), and for over 20 years he was a Professor in Taxation Law with the University of New South Wales. While he specialises in taxation matters, with a special emphasis on international tax, his time with the AAT has required extensive involvement in corporate law, social security and immigration matters.

In addition, Professor Deutsch has experience as a solicitor with a major national law firm, as an independent barrister, and as a director with a major accounting firm.

He has written widely in his fields of specialisation as well as in the area of financial statements, and is an ongoing contributor to the highly successful Thomson Reuters Australian Tax Handbook. He is also a regular conference presenter for a number of organisations, including The Tax Institute and the University of New South Wales.

His deep expertise in both tax practice and tax education, developed over many years at the highest levels, gives him a unique perspective that will enable him to represent The Tax Institute with authority and integrity, for the ultimate benefit of members.

I extend my very warm welcome and look forward to his contribution.

Kind regards

Noel Rowland

Chief Executive Office

27 February 2017

Congratulations to **Eva Huang** on the completion of her PhD thesis with her topic of *Fiscal considerations for sustainable public funding of urban old-age pensions in the People's Republic of China*, from the University of Sydney Business School. Her supervisor was Prof Tyrone Carlin.

7 Call for papers

The 8th Queensland Tax Researchers' Symposium (QTRS)

The Accounting for Social Change research group at the QUT Business School will host the 8th Queensland Tax Researchers Symposium on **Monday, 3 July 2017**. This event brings together tax academics and research higher degree students to discuss and present their current research interests. This is a joint initiative between academics from various universities sponsoring the event.

The event will be held from 8.30 am to 5 pm at the QUT Gardens Point Campus. 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 to 30 participants and those wishing to attend should register their interest as soon as possible to avoid disappointment (at least by Friday **3 May 2017**). 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 18 April 2017 (500 words). Authors will be notified of their acceptance by 28 April. Note it is possible for tax academics to attend without presenting.

General enquiries about both the QTRS (including paper submissions and registration) should be directed to:
Professor Kerrie Sadiq
Email: Kerrie.sadiq@qut.edu.au

Journal of Australian Taxation

The Journal of Australian Taxation is a peer reviewed scholarly journal publishing articles on all issues relating to taxation.

Under new editors John McLaren (Charles Darwin University) and John Passant (Australian National University) the Journal will continue its broad scope. It will embrace discussions on any aspect of taxation from any jurisdiction. The new editors would like to acknowledge the former editorship of Keith Kendall and thank him for his excellent service to the Journal.

The 2016 edition will be published by the end of February 2017. From 2017 the Journal will be open source and available online.

The editors are now calling for submissions. There is no deadline. Submissions will be received at any time during the year and once refereed and accepted the relevant article will be published online as part of the volume for that year. Any methodology is acceptable, including but not limited to legal, economic, accounting, critical, empirical and comparative approaches.

Articles between 8,000 and 12,000 words are preferred and it is unlikely that submissions of less than 5,000 words would be accepted. They must be written in accordance with the

latest edition of the Australian Guide to Legal Citation (a new edition will be available sometime in 2017).

For more information or to make a submission contact John McLaren at john.mclaren@cdu.edu.au or John Passant at john.passant@anu.edu.au
There are no fees or charges associated with submitting to or publishing in this journal. This is now an open access journal which means that all content is freely available without charge to the user or their institution. Users are allowed to read, download, copy, distribute, print, search, or link to the full texts of the articles, or use them for any other lawful purpose without asking prior permission from the publisher or the author. The journal is also available in a printed format if the author requires a printed copy for accreditation purposes. www.jaustax.com

The *Australian Tax Law Bulletin* (ATLB) is seeking contributions on current tax issues in practice in order to benefit legal and tax professionals, as well as tax administrators. It provides opinions and arguments on recent tax legislation (state and Commonwealth), tax administration, judicial issues and policy. The ATLB is classified “C” on the Australian Business Deans Council Journal Quality List. The ATLB publishes 10 editions a year, and is particularly interested in analysis of topical issues including new legislation, cases, rulings and other developments of interest to tax practitioners of all levels. Contributions to the ATLB should be between 1500 and 3500 words. Contributions should be sent to Helen Hodgson at helen.hodgson@curtin.edu.au.

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from September 28-29. See the Call for Papers, via <https://law.arizona.edu/gcet18-call-papersabstracts>
Deadline for abstracts: 1 May 2017 at 11:59pm

International Tax Law Review

Ken Devos (Monash University) has joined the *International Tax Law Review* as their scientific correspondent for Australia. Ken is seeking any interested ATTA members who may be interested in publishing work on international comparative tax law. Please contact Ken <ken.devos@monash.edu>

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

Extended Full Paper Submission Deadline: 31st March 2017

Early Bird Registration Deadline: 21st April 2017

Late Registration Deadline: 5th May 2017

Conference Dates: 5th - 6th June 2017

- LRPP 2017 Conference Proceedings: Print ISSN: 2251-1679, E-Periodical ISSN: 2251-1687 will be published and submitted to several indexing partners.

- 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.

- 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.

8 Law Council scholarships

The Law Council is offering three scholarships of \$5,000 to early-career lawyers for research papers in the field of business law (tax, competition, or corporations law).

The scholarships are aimed at persons at a junior stage of their career (< 4 years) in Australia, whether it be as a research student, practising lawyer, academic or member of the public service or corporate sector.

To apply lawyers will need to submit an unpublished paper of no more than 10,000 words on a topic of relevance to the chosen scholarship field by 31 July 2017.

See: <http://www.lawcouncil.asn.au/lawcouncil/about-the-law-council-of-australia?id=21>

9 New Zealand developments

There are a few changes to report in New Zealand this month. Perhaps the one that has surprised most of us was the announcement this week by our relatively new Prime Minister (Bill English) that the age of eligibility for the universal pension (New Zealand Superannuation) is to increase to 67. While many would agree this is well overdue, it has not appeased all commentators, as the progressive lifting of the eligibility age will not start for another 20 years.

Other changes include:

- Depreciation rollover relief for those impacted by the November 2016 Kaikoura earthquake. This means that businesses will be able to replace assets damaged in the quake without incurring a tax impact immediately. Usually when assets that are insured are destroyed, they are deemed to be sold, which results in taxable depreciation recovery income. This rollover relief will allow businesses in the upper South Island and Wellington to defer this depreciation recovery income.
- The release of three BEPS consultation documents: one on the interest limitation rules; one on transfer pricing and permanent establishment avoidance; and one on New Zealand's implementation of the Multilateral Convention to align New Zealand's double tax agreements with OECD recommendations.

In addition, from 1 April 2017 a range of changes to business tax are introduced:

- Changes to scheduler payments
- A new scheduler payment relating to contractors paid by labour hire businesses
- New use-of-money interest rules for some provisional taxpayers
- Removal of the incremental late payment penalty from some new debts, including Working for Families Tax Credits debts and income tax debts
- New information sharing agreements

Lisa Marriott

10 ATTA people in the media

Bentley, Duncan

King, Simon 'Salad days over as the taxman cometh' *The Australian* 3 March 2017 p 7 <<http://www.theaustralian.com.au/national-affairs/salad-days-are-over-as-the-taxman-cometh/news-story/d66a44138058e14f643a3f44d39a2e8b>>

Kraal, Diane

20 February 2017, Appearance on ABC's 7:30 program, 'Petroleum Resource Rent Tax increase under consideration by Government',

<http://www.abc.net.au/7.30/content/2017/s4623290.htm>

11 March 2017, Katherine Murphy, 'Offshore gas project royalty would reap billions for government, report says', "The Guardian", <https://www.theguardian.com/australia-news/2017/mar/11/offshore-gas-project-royalty-would-reap-billions-for-government-report-says>

Morabito, Vince

Dunckley, Mathew 'Call for funding of class actions' *Sydney Morning Herald* 28 February 2017 p 21 <<http://www.smh.com.au/business/government-fund-needed-for-class-actions-20170227-gulyfx.html>>

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 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>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

High Court of Australia

Appeal update: Tech Mahindra [10 Mar 2017]. The taxpayer has been refused special leave to appeal against the decision of the Full Federal Court in Tech Mahindra Limited v Commissioner of Taxation [2016] FCAFC 130.

Federal Court of Australia

Vasiliades v Commissioner of Taxation (No 2) [2017] FCA 185, Davies, J - 1 Mar 2017
Practice and procedure – application to give evidence by way of video link – whether an order should be made pursuant to s 47A(1) of the Federal Court Act 1976 (Cth) – whether issues of credit and reliability are central in the case – balancing of factors in exercising discretionary power under s 47A(1) – application in the alternative for an adjournment of the trial date.

Robinson v Commissioner of Taxation [2017] FCA 162, Jagot, J - 21 Feb 2017
Taxation – whether in interests of justice to grant extension of time to appeal Tribunal decision – merit of proposed appeal – substantial injustice – application dismissed.

Queensland Supreme Court

Woods v Australian Taxation Office [2017] QCA 28 - Gotterson and Philip Mcurdo JJA and Boddice J, 09 March 2017

High Court and Federal Court – The Federal Judicature – Exclusive And Invested Jurisdiction – Federal Jurisdiction of State Courts – Power to Invest State Courts with Federal Jurisdiction – where the applicant contends the District Court of Queensland lacks jurisdiction to hear matters of fact and law concerning the interpretation of Commonwealth Acts – whether the Commonwealth Constitution permits the Commonwealth Parliament to vest federal jurisdiction in the District Court of Queensland – whether the interpretation of Commonwealth Acts is a matter within the federal jurisdiction the Parliament has vested in the courts of the States pursuant to Judiciary Act 1903 (Cth) s 39(2)

Taxes And Duties – Administration Of Federal Tax Legislation – Collection And Recovery Of Tax – Generally – where the applicant was indebted to the Deputy Commissioner of Taxation for unpaid tax – where the applicant purported to satisfy the debt by way of unilateral delivery of two promissory notes – where the applicant contends that the Bills of Exchange Act 1909 (Cth) permits the use of promissory notes for the discharge of tax liability – where Taxation Administration Regulations 1976 (Cth) reg 18 provides for the methods by which tax liability may be paid – whether the applicant could discharge her tax liability by way of promissory notes

Contract – General Contractual Principles – Formation Of Contractual Relations – where the Australian Taxation Office (ATO) sent two running balance of account notices to the applicant – where the applicant marked up the running balance of account notices with the words, “acknowledged statement of the transaction giving rise to payment and acknowledged offer of contract between the parties disclosed” – where the applicant contends the ATO defaulted under the terms and conditions of the alleged contracts – where the applicant contends the ATO is liable to pay a penalty for the said defaults – whether a legally binding contract or contracts had been formed between the applicant and any of the respondents

Colin Fong

12 Tax and related meetings

Local

Andrew Coleman, Professor of Economics at Otago University and an ex Senior Fellow at Motu, speaking on **Housing, the ‘Great Income Tax Experiment’ and the intergenerational consequences of the lease**, Wednesday, April 12, 2017 - 12:30 to 14:00, Royal Society of New Zealand, 11 Turnbull Street, Thorndon, Wellington
<<http://motu.nz/resources/public-policy-seminars>>

The 8th Queensland Tax Researchers' Symposium (QTRS). The Accounting for Social Change research group at the QUT Business School will host the 8th Queensland Tax Researchers Symposium on **Monday, 3 July 2017**. The event will be held from 8.30 am to 5 pm at the QUT Gardens Point Campus. 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 to 30 participants and those wishing to attend should register their interest as soon as possible to avoid disappointment (at least by Friday **3 May 2017**). Advice as to accommodation options will be provided on registration if requested. General enquiries about both the QTRS (including paper submissions and registration) should be directed to:
Professor Kerrie Sadiq <Kerrie.sadiq@qut.edu.au>

ALTA (Australasian Law Teachers Associaton) Conference, University of South Australia from 5-8 July 2017, on the theme of "Law on the Line". The Call for Papers is now open, and registration will be available from Monday 16th January. I would encourage all members of the Revenue Law Interest Group to attend – the Group has been very active in recent years, and will hopefully continue to grow. If you have any queries, please contact me by email or phone (0409.778.318). Robin Woellner <robin.woellner@jcu.edu.au> Convenor, ALTA Revenue Law Interest Group

The 2018 ATTA conference will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018.

The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"

The call for abstracts and registrations will be occurring later in 2017.

For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh jon.teoh@monash.edu

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>

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.

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

Institute for Austrian and International Tax Law 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.

- Tax Treaty Case Law Around the Globe conference 27-29 April 2017
- CEE Vienna International Tax Law Summer School 2017 - July 10 – 14, 2017

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from 28-29 September 2017
<<https://law.arizona.edu/gcet18-call-papersabstracts>>

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 2017

International Taxation of Expatriates 3-5 April 2017, Kuala Lumpur

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** Ghana. 10-12 May 2017, Labadi Beach Hotel, 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. Contribution fee: USD 220 / EUR 200 < https://www.ibfd.org/IBFD-Tax-Portal/Events/3rd-IBFD-Africa-Tax-Symposium?utm_source=Event-newsletter-2017&utm_medium=email&utm_campaign=EV21-02-2017&utm_term=&utm_content=Events/3rd-IBFD-Africa-Tax-Symposium>

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

Extended Full Paper Submission Deadline: 31st March 2017

Early Bird Registration Deadline: 21st April 2017

Late Registration Deadline: 5th May 2017

Conference Dates: 5th - 6th June 2017

Conference highlights

- Workshop on The Climate Future of Law. How will Climate Change Affect the Future Development of the Cognate Areas of Law, Specifically the Law of Property, Contract and Tort by Prof. Paul Babie, The University of Adelaide, Australia.

- Keynote Addresses

Prof. Paul Babie, Professor of Law, Associate Dean (Research), Faculty of the Professions, Associate Dean of Law (Research), Adelaide Law School (ALS), The University of Adelaide, Australia - The Climate Future of Property Law

Prof. Gabriel Moens, Professor of Law, Curtin Law School, Australia - Improving Public Health through Behavioural Rules: A Legitimate Legislative Project of a Nany State or a Nudge State?

Prof. Kevin Kwok Yin Cheng, Faculty of Law, The Chinese University of Hong Kong
Assoc. Prof. Zhen Charles Qu, School of Law, City University of Hong Kong - Towards a More Efficacious Corporate Security Contract Regime for China

- LRPP 2017 Conference Proceedings: Print ISSN: 2251-1679, E-Periodical ISSN: 2251-1687 will be published and submitted to several indexing partners.

- 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.

- 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.

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.

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 Petroleum Resource Rent Tax 1987: The Process of Reform and Implications for Taxation of Petroleum Resources Today - **Emily Millane**, 06 March 2017. During the 2017 Australasian Tax Teachers Association (ATTA) Conference in New Zealand, Emily Millane interviewed Dr **Diane Kraal**, Senior Lecturer in taxation law at the Monash Business School, Monash University. Diane was given access to the private papers of Dr Craig Emerson, a ministerial economic advisor in the 1980s petroleum tax reform period.

Timing It Wrong: Benefits, Income Tests, Overpayments and Debts - Jane Millar and Peter Whiteford, 02 March 2017

The European Fiscal Board: Challenges and Opportunities - Usman W. Chohan, 27 February 2017

Means Testing Public Pensions: A Policy Option for an Ageing Population - George Kudrna, 22 February 2017

US Republican Tax Plan: The Potentially Dire Impact on US Retailing - Michael Potter, 20 February 2017

An Interview with Professor Jane Millar, OBE - Sue Regan, 15 February 2017

Davis, Kevin 'Despite superannuation changes, one tax loophole remains' *The Conversation* 1 March 2017 <<https://theconversation.com/despite-superannuation-changes-one-tax-loophole-remains-73673>>

D'Cruz, Marieke *Committing to the innovation nation: why the R&D tax incentive is so important for Australia*, Sydney, McKell Institute, February 2017, 27 pp <<http://mckellinstitute.org.au/wp-content/uploads/2017/02/McKell-Institute-Innovation-Nation.pdf>>

Jordan, Chris Commissioner's address to the Tax Institute National Convention 2017, Adelaide, 16 March 2017 < <https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Commissioner-addresses-the-Tax-Institute---2017>>

(2016) 18 *Journal of Australian Taxation*

Editorial - **John McLaren** and **John Passant**

Comparisons of tax evasion and welfare fraud: How well does policy in Australia and New Zealand reflect public attitudes to these crimes? **Lisa Marriott** and Dalice Sim
Regulating the regulator: Assessing the Effectiveness of The ATO's External Scrutiny Arrangements - **Sunita Jogarajan**

A question of the integrity of the dividend imputation system when corporate tax rate changes: An Australian Study - **H Khiem (Jonathan) Nguyen**

When is the commissioner empowered or required to negate a GST benefit? Cyrus Thistleton

Optional distributions under New Zealand's imputation and resident withholding tax Systems - James Murray

Doubts about the central management and control residency test for companies? David Jones, **John Passant** and **John McLaren**

In whose interest? An assessment of the New South Wales Government's post-amalgamation rate path freeze policy - Brian Dollery and Joseph Drew

McLaren, John; Yeo, Allan and Sweet, Michael 'Australia is facing a housing affordability crisis: is the solution to this problem the Singapore model of housing?' (2016) 10 (4) *Australasian Accounting, Business and Finance Journal* 38

Minifie, Jim 'Business investment is weak, but an unfunded company tax cut won't fix it' *The Conversation* 27 February 2017 <<https://theconversation.com/business-investment-is-weak-but-an-unfunded-company-tax-cut-wont-fix-it-73655>>

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- The Australian Government Increases Pressure on Multinational Tax Avoidance: 40 per cent Diverted Profits Tax Introduced – Jock McCormack, Melissa Lim, James Newnham, Michael Yunan
- Tax and Superannuation Literacy: Australian and New Zealand Perspectives [Part 2] – **Toni Chardon**, Mark Brimble and **Brett Freudenberg**

(2017) 104 *Taxation Today* – (April)

- Making Tax Simpler: a New Tax Administration Act – Robyn Walker and Rebecca Osborn
- The Role of Tax Practitioners' Explaining Behaviour in Clients' Satisfaction and Commitment – **Ranjana Gupta**

Tran-Nam, Binh; Evans, Chris; Krever, Richard & Lignier, Philip 'Managing tax complexity: the state of play after Henry' (2016) 35 *Economic Papers* 347-358

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Arslan, Cem Barlas 'An assessment of law faculty students' comprehension levels of the language of corporate tax law' (2016) 3 (2) *International Online Journal of Education and Teaching* 100-106. <http://iojet.org/index.php/IOJET/article/view/129/127>

Asia-Pacific Tax Bulletin Number 1 - 2017

Australia - Interest Deductibility and BEPS Action 4 - Anton Joseph

Australia - New "Backpacker Tax" Finally Enacted - Dorcas Wong and Michael Butler

India - Making Available Technical Expertise and Being Effectively Connected to a Permanent Establishment - Radhakishan Rawal

India - Taxation of Fees for Technical Services: An Analysis of Indian Tax Treaties and Their Journey Through the Courts - Jyoti Pal

British Tax Review Number 1 2017

Reform of the substantial shareholdings exemption - Oliver Walker and Stuart Pibworth
Case Notes

R (Ingenious Media) v HMRC: public disclosures and HMRC's duty of confidentiality - Stephen Daly

Longridge on the Thames v HMRC: a charitable role for economic activity and VAT? Amy Lawton

Chappell v HMRC: the swan really has sung its last: the Court of Appeal considers the deductibility of annual payments - Richard Thomas

Articles

Comparing R&D Tax Regimes: Australia, Canada, UK and US - **Mark Bowler-Smith**

Proposed UK Changes on the Tax Deductibility of Corporate Interest Expense - Richard Collier, Michael Devereux and Strahil Lepoev 60

Base Erosion by Intra-group Debt and BEPS Project Action 4's Best Practice Approach—A Case Study of Chevron - **Antony Ting** (available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2929080)

The Crime-Fraud Exception in Anglo-American Jurisprudence: Comparative Dimensions and Optimal Reform Proposals in the Taxation Context - Rebecca Mitchell and Michael Stockdale 109

Book Reviews

Obituary - David Williams (1946–2016) - Philip Baker, Judith Freedman and Geoffrey Morse

Brown, Karen B (ed) *Taxation and development - a comparative study*, Berlin, Springer Ius Comparatum - Global Studies in Comparative Law Volume 21 2017

ISBN: 978-3-319-42155-1 (Print) 978-3-319-42157-5 (Online)

Taxation and Development: Overview - Karen B. Brown

National Reports

Australia's Hybrid International Tax System: Limited Focus on Tax and Development - **Miranda Stewart**

Recent Trends in Belgium's International Tax Policy - Edoardo Traversa, Gaëtan Zeyen

Income Taxation in Brazil: A Comparative Law Approach - Misabel Abreu Machado

Derzi, André Mendes Moreira, Fernando Daniel de Moura Fonseca

Taxation and Development in Croatia - Nataša Žunić Kovačević

Tax Law Components to Provide Incentives for Investment - Michal Radvan, Dana Šramková

Structural and Temporary Tax Mechanisms to Promote Economic Growth and Development in France - Thomas Dubut

Transparency and Simplicity Support Investment in Hong Kong - **Andrew Halkyard**

Current Issues in Cross Border Taxation and Investment in the State of Israel - Tamir Shanan, Sagit Leviner, Moran Harari

How Italian Tax Policy Provides Incentives for Investment in Developing, Emerging, or Low-Income Countries - Claudio Sacchetto

Taxation and Development: Japan - Yoshihiro Masui

The Maldives: A Fledgling International Tax Jurisdiction - **Kevin Holmes**

Extensive Treaty Network and Unilateral Credits Support Foreign Investment: The Dutch Approach - Raymond HC Luja

Tax Incentives in the System of Direct Taxes in Poland - Włodzimierz Nykiel, Michał Wilk

Overview of Income and Investment Taxation in Portugal - Fernando Rocha Andrade

Taxation and Development: The South African Position - Craig West, Jennifer Roeleveld

International Taxation: The Case of Uganda - Jalia Kangave

Britain Open for Business - Rita Cunha

Taxation and Development: The US Perspective - Tracy Kaye

In Pursuit of a Modern Tax System to Accommodate Foreign Investment. Case Study: Venezuela - Serviliano Abache Carvajal

International Transfer Pricing Journal

Number 1- 2017

International - The Evolving World of Global Tax Planning: Part I - Matthew Herrington and Cym H. Lowell

International - The BEPS Report on Risk Allocation: Not So Functional - Rutger Hafkenscheid

International - Appropriate Application of the Berry Ratio as a Profit Level Indicator - Vatika Bhatnagar
 Portugal - Witness Testimony in Transfer Pricing Litigation - António Martins
 India - Foreign Exchange Fluctuation and Computation of the Profit Level Indicator: Conflict between Principles of Accounting and of Transfer Pricing - Ajit Korde
 Comparative survey: Implementation of Transfer Pricing Rules in Light of the BEPS Project in Latin and Central America
 Costa Rica - Impact of BEPS Actions on Costa Rican Transfer Pricing Regime - Sophia Castro
 Mexico - A Mexican Perspective on Value Creation under the OECD's BEPS Approach to Transfer Pricing - Marta Milewska
 Recent developments
 Australia - BEPS and the Diverted Profits Tax - Anton Joseph
 Ethiopia - Comprehensive Directive on Transfer Pricing Adopted - Joel Cooper and Monia Volpato
 Hungary - After Plastic Surgery: The BEPS-Proof Hungarian Intellectual Property Tax Regime - István Csóvári
 India - Transfer Pricing Litigation Trends and Dispute Resolution Mechanisms - Sunny Kishore Bilaney
 Indonesia - Transfer Pricing Dispute Resolution and Mutual Agreement Procedures: An Indonesian Perspective - Yeni Mulyani

Oats, Lynne 'Tax laws are not keeping up with our globally mobile workforce: new research' *The Conversation* 6 March 2017 <<https://theconversation.com/tax-laws-are-not-keeping-up-with-our-globally-mobile-workforce-new-research-73674>>

14 Quotable quotes

"In an unprecedented moment in Oscars history, the sure winner for best picture had their victory stolen from them at the last minute — thanks to a small communication mistake. Inevitably, because of that moment's similarity to the close 2016 election between Hillary Clinton and President Trump, the gaffe had politicians, journalists and actors alike sharing a flurry of politically themed jokes on Twitter.

Several people took the last-minute upset by "Moonlight," which ended up being the true winner after Warren Beatty and Faye Dunaway accidentally announced "La La Land" as the victor, and made comparisons to the Electoral College handing Trump victory when many in the polling and media business saw the odds tilting heavily in Clinton's favor before Election Day.

Some joked that "La La Land" should have campaigned more in swing states.

And many others wished that the 2016 election had taken a similar turn, with Clinton being announced the true winner after an announcement gaffe.

Sen. Chris Murphy, D-Conn., tweeted that he has a "dream" most nights that Trump's victory on Nov. 8 would have been overturned to crown Clinton the victor.

Source: Bui, Hoai-Tran & Chaitin, Daniel 'Twitter mocks Oscars best picture flub, compares it to 2016 election' *Washington Examiner* Twitter 27 February 2017 <<http://www.washingtonexaminer.com/twitter-mocks-oscars-best-picture-flub-compares-it-to-2016-election/article/2615844>>

"Professor Caron referred to the description of tax lawyers in popular culture: "tax geeks". A tax lawyer is "a person who is good with numbers but who does not have enough

personality to be an accountant" and someone who is familiar with "a mere jumble of tax regulations, to be practiced with a slide rule"."

Source: Harley, Geoff 'Collecting taxes' (2002) 33 *Victoria University of Wellington Law Review* 333 citing Caron, Paul 'Tax myopia, or mamas don't let your babies grow up to be tax lawyers' (1994) 13 *Virginia Tax Review* 517

"Taxation . . . is . . . life. If you know the position a person takes on taxes, you can tell their whole philosophy. The tax code, once you get to know it, embodies the essence of life: greed, politics, power, goodness, charity."

Source: Harley, Geoff 'Collecting taxes' (2002) 33 *Victoria University of Wellington Law Review* 333 citing Birnbaum, JH and Murray, AS *Showdown at Gucci gulch: lawmakers, lobbyists and the unlikely triumph of tax reform*, Random House, New York, 1987, 289

"In the wake of the repeal of hearth tax, Parliament introduced a window tax in 1697. Revenue gathered by the tax was intended to be used to defray the expenses of a new royal mint. Window tax was levied proportionately to the number of windows and openings on houses which had more than six windows and whose rental value was more than £5 per annum.

Window tax was intended to be progressive. The rationale behind the tax was that wealthy taxpayers, who lived in larger premises containing more windows, would be taxed more than the poor. One advantage of window tax was that the amount of tax payable was relatively easy to determine. Unlike the hearth tax, window tax could be assessed without the need for tax inspectors to intrude into a taxpayer's private abode.

Because of the continuous increase in the level of tax (it was increased six times between 1747 and 1808), taxpayers resorted to numerous avoidance devices. Many poor and middle-class taxpayers boarded up some (or in some cases, all) of their windows with bricks or timber to avoid paying the tax. It was described by some commentators as a "tax on light" (hence the expression "daylight robbery"). Some taxpayers boarded up windows when tax assessors were in the neighbourhood and opened them when they left.

Window tax brought out interesting behavioural responses toward tax inspectors too. Apart from showing the elasticity effect of the tax (when window sizes were altered), it also made life a form of "living hell" for tax collectors. Apparently, in the United States, where similar state taxes were levied, tax collectors had boiling water poured on them when they sought to measure the ground floor windows."

Source: Harley, Geoff 'Collecting taxes' (2002) 33 *Victoria University of Wellington Law Review* 333

"If you drive a car I'll tax the street.
If you try to sit I'll tax your seat.
If you get too cold I'll tax the heat.
If you take a walk I'll tax your feet."

Source: The Beatles in "Tax Man" on "Revolver", Capital Records 1966, as found in Harley, Geoff 'Collecting taxes' (2002) 33 *Victoria University of Wellington Law Review* 333

ATTA News April 2017

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

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

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

Contents	
1 Presidential column	1
2 2018 ATTA Conference	1
3 Arrivals, departures and honours	2
4 Call for papers	2
5 Law Council scholarships	4
6 New Zealand developments	5
7 ATTA people in the media	5
8 Recent Australian tax cases	5
9 Tax and related meetings	8
10 Recent publications	11
11 Quotable quotes	14

1 Presidential column

In Australia we are heading towards our Federal Budget in May, and it is already obvious how politics will influence the tax debate. Australia has seen numerous Tax Policy Reviews conducted in the last decade, although with little traction in terms of meaningful tax reform. Unfortunately, it seems that it is all too easy for politics and the negotiations to unduly influence tax reform. To what extent these reforms are based on thorough research and consideration is questionable at times. This can lead to mistakes of the past coming back. For example, the recent legislated small company tax rate has now another 'measure' of small which is inconsistent with the 2006 reforms of having a universal definition of a 'small business entity'. Also, to address the housing affordability problem early access to superannuation is being mooted again.

I think it is important for us as tax researchers and teachers to try to ensure that we contribute to debate about potential tax reforms – as we need to ensure that we are a critical conscience of society, and that we share our knowledge and expertise. We can do this by critically discussing potential reforms with our students, and also with the wider community.

It is great to see the quality of tax research that is produced by our PhD students. Can I extend my warmest congratulations to Ann Kayis- Kumar, Melinda Jone and Alireza Salehifar who were recently awarded their PhDs! Well done – I am sure that you will celebrate this great milestone in your tax research careers.

On behalf of the ATTA community, our thoughts and wishes to the family and friends of Tom Magney formerly with Allen Allen & Hemsley (now Allens) and the University of Sydney who recently passed away.

Brett Freudenberg

2 2018 ATTA Conference

The 2018 ATTA conference will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018.

The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"

The call for abstracts and registrations will be occurring later in 2017.

For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh jon.teoh@monash.edu

3 Arrivals, departures and honours

Congratulations to **Ann Kayis- Kumar** who has been awarded her PhD for her topic - *Taxation of cross-border intercompany financing activities*. Her UNSW Sydney supervisors were Professors Neil Warren and John Taylor.

Congratulations to **Melinda Jone** who has been awarded her PhD for her topic - *Tax dispute systems design: international comparisons and the development of guidance from a New Zealand perspective*. Her University of Canterbury supervisors were Prof Adrian Sawyer and A/Prof Andrew Maples.

Congratulations to **Alireza Salehifar** who has been awarded his PhD for his topic - *Towards a more effective dispute settlement system in tax treaties*. His University of Canterbury supervisors were Prof Adrian Sawyer and A/Prof Andrew Maples.

Tom Magney 1931-2017. Tom was a well known figure in the tax profession and his outstanding career was recognised by life membership of the Taxation Institute. He was a consultant to Allen Allen and Hemsley where he was previously a senior tax partner. He was also a member of the Public Tax Rulings Panel that advised the Commissioner of Taxation and was the Australian representative to the International Tax Group. He taught for many years in the postgraduate programme for taxation, at the University of Sydney and the University of New South Wales and published widely in journals, books and seminar papers.

John Passant is appearing on Saturday 22 April at this festival of love at Mt Keira in Wollongong with The Awesome, reading two or three of his poems with their accompaniment. The Awesome have also set three of his poems to song. On top of that they will be performing a few of their own originals. Check out the full LOVE 2017 program and register at <http://love2017.org/>
John will also be with The Awesome and Chris Waals @ The Gasoline Pony in Marrickville on Saturday 29 April from 3 pm. Come along to hear their hot swing, cool jazz, funky folk, and intriguing instrumentals delivered straight from the heart, to yours.... There may also well be some poetry.

4 Call for papers

The **Tax Research Network 'TRN' Annual Conference** will be hosted by Bournemouth University from 4 – 6 September 2017.

The call for papers has been extended to 30 April – in case some of your colleagues think they have missed the usual March deadline!

It will be great to see more people from Australian universities and organisations!

Please see the link (and feel free to alert any other colleagues or associates as you think appropriate) <http://trn.taxsage.co.uk/conference-2/>

Journal of Australian Taxation

The Journal of Australian Taxation is a peer reviewed scholarly journal publishing articles on all issues relating to taxation.

Under new editors John McLaren (Charles Darwin University) and John Passant (Australian National University) the Journal will continue its broad scope. It will embrace discussions on any aspect of taxation from any jurisdiction. The new editors would like to acknowledge the former editorship of Keith Kendall and thank him for his excellent service to the Journal.

From 2017 the Journal will be open source and available online.

The editors are now calling for submissions. There is no deadline. Submissions will be received at any time during the year and once refereed and accepted the relevant article will be published online as part of the volume for that year. Any methodology is acceptable, including but not limited to legal, economic, accounting, critical, empirical and comparative approaches.

Articles between 8,000 and 12,000 words are preferred and it is unlikely that submissions of less than 5,000 words would be accepted. They must be written in accordance with the latest edition of the Australian Guide to Legal Citation (a new edition will be available sometime in 2017).

For more information or to make a submission contact John McLaren at john.mclaren@cdu.edu.au or John Passant at john.passant@anu.edu.au. There are no fees or charges associated with submitting to or publishing in this journal. This is now an open access journal which means that all content is freely available without charge to the user or their institution. Users are allowed to read, download, copy, distribute, print, search, or link to the full texts of the articles, or use them for any other lawful purpose without asking prior permission from the publisher or the author. The journal is also available in a printed format if the author requires a printed copy for accreditation purposes. www.jaustax.com

The *Australian Tax Law Bulletin* (ATLB) is seeking contributions on current tax issues in practice in order to benefit legal and tax professionals, as well as tax administrators. It provides opinions and arguments on recent tax legislation (state and Commonwealth), tax administration, judicial issues and policy. The ATLB is classified “C” on the Australian Business Deans Council Journal Quality List.

The ATLB publishes 10 editions a year, and is particularly interested in analysis of topical issues including new legislation, cases, rulings and other developments of interest to tax practitioners of all levels. Contributions to the ATLB should be between 1500 and 3500 words.

Contributions should be sent to Helen Hodgson at helen.hodgson@curtin.edu.au.

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from September 28-29. See the Call for Papers, via <https://law.arizona.edu/gcet18-call-papersabstracts>

Deadline for abstracts: 1 May 2017 at 11:59pm

International Tax Law Review

Ken Devos (Monash University) has joined the *International Tax Law Review* as their scientific correspondent for Australia. Ken is seeking any interested ATTA members who may be interested in publishing work on international comparative tax law. Please contact Ken <ken.devos@monash.edu>

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.

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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.

5 Law Council scholarships

The Law Council is offering three scholarships of \$5,000 to early-career lawyers for research papers in the field of business law (tax, competition, or corporations law).

The scholarships are aimed at persons at a junior stage of their career (< 4 years) in Australia, whether it be as a research student, practising lawyer, academic or member of the public service or corporate sector.

To apply lawyers will need to submit an unpublished paper of no more than 10,000 words on a topic of relevance to the chosen scholarship field by 31 July 2017.

See: <http://www.lawcouncil.asn.au/lawcouncil/about-the-law-council-of-australia?id=21>

6 New Zealand developments

There are a few minor tax changes in New Zealand to report this month. In brief:

- The Taxation (Business Tax, Exchange of Information, and Remedial Matters) Act 2017 received Royal assent on 21 February 2017. This will bring some changes from the 2017-18 year, including: allowing some close companies to use the motor vehicle expenditure rules, rather than paying FBT on motor vehicle benefits provided to shareholder-employees; introducing a simplified method of deductions for dual use vehicles and premises; increasing the PAYE threshold for annual and income year FBT return filing from \$500,000 to \$1 million; and making the 63-day rule for employee remuneration voluntary.
- A special report has been released, providing details on changes to the foreign trust disclosure rules introduced by the Act mentioned above. The report may be found here: <http://taxpolicy.ird.govt.nz/publications/2017-sr-foreign-trusts/overview>.
- The Taxation (Annual Rates for 2017-18, Employment and Investment Income and Remedial Matters) Bill was introduced into Parliament on 6th April. One of the main components of the Bill are new rules to ensure the tax treatment of employee share schemes is consistent with other forms of employment income, including allowing a deduction for the employer.
- The release of *IS 17/01 – Income Tax – deductibility of feasibility expenditure*, which updates and replaces *IS 08/02 – Deductibility of feasibility expenditure*. This takes into account the recent Supreme Court decision in *Trustpower Ltd v CIR* [2016] NZSC 91.
- On 29th March the Inland Revenue called for submissions on jurisdictions that should *not* be included on New Zealand's list of reportable jurisdictions. New Zealand is required to publish the jurisdictions that Inland Revenue will exchange Common Reporting Standard information with. This obligation commences on 1st July 2017.

Lisa Marriott

7 ATTA people in the media

Martin, Fiona

ABC Adelaide Radio about her research into tax deductibility of donations.

The podcast is here at 2'14' etc

<http://www.abc.net.au/radio/adelaide/programs/afternoons/afternoons/8338022>

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 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>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Thomas v Commissioner of Taxation [2017] FCAFC 57, Dowsett, Perram And Pagone JJ - 12 Apr 2017

Taxation – franking credits – consideration of the construction and operation of Division 207 ('Effect of receiving a franked distribution') of Part 3-6 ('The Imputation System') of the Income Tax Assessment Act 1997 (Cth) – whether trust resolutions effective to achieve franking credit distributions to beneficiaries of trust – share of franking credit distributions notionally allocated to beneficiaries of trust.

Binqld Finances Pty Ltd (In Liq) v Tamarama Fresh Juices Australia Pty Limited; In the Matter of Binqld Finances Pty Ltd (In Liq) [2017] FCA 358, Foster J - 31 Mar 2017

Taxation – whether, upon the true construction of s 355-75 of the Taxation Administration Act 1953 (Cth) and in the events which have happened, the Commissioner of Taxation for the Commonwealth can be compelled to answer a subpoena for production calling for documents which contain protected information because the

disclosure of such documents is necessary for the purpose of carrying into effect the provisions of a taxation law within the meaning of the exception provided for in s 355-75.

Waters v Commonwealth of Australia (Australian Taxation Office) [2017] FCA 312, Griffiths, J - 27 Mar 2017

Practice and procedure – application for recusal on the ground of apprehended bias – application dismissed with costs – application for variation of security for costs order – whether material changes of circumstances since the security for costs order was made – application dismissed with costs – application to disqualify respondent from filing any further interlocutory application in the proceeding – application dismissed with costs – application by respondent for substantive proceeding to be dismissed for failure to comply with order for payment of security for costs – self-executing order made.

Comptroller-General of Customs v Sulo MGB Australia Pty Ltd [2017] FCA 315, Moshinsky J - 27 Mar 2017

Taxation – customs and excise – tariff classification – plastic wheels for mobile garbage bins (commonly known as wheelie bins) – whether Tribunal erred in classifying wheels as parts of "other vehicles, not mechanically propelled" – whether Tribunal erred by not considering other possible classifications of wheelie bins – whether Tribunal erred in construction of "other vehicles, not mechanically propelled".

Sandini Pty Ltd v Commissioner of Taxation [2017] FCA 287, McKerracher J - 22 Mar 2017

Income tax – capital gains tax – roll over relief – whether a family court order transferring shares to a family trust may in some circumstances attract roll over relief pursuant to subdiv 126-A of the Income Tax Assessment Act 1997 (Cth) ('ITAA') – whether s 126-15(1) of the ITAA extends to transfers to companies or trusts associated with a spouse or former spouse – whether transferee must be an individual for the purposes of ss 126-5 and 126-15 of the ITAA - whether change in beneficial ownership constitutes a change in ownership for the purposes of s 104-10(2) of the ITAA – disposal of ownership by operation of law - whether the making of a family court order constituted a CGT event A1 – whether steps taken in furtherance of a family court order constituted the appropriation of shares pursuant to that order - whether there was a change in ownership by reason of constructive receipt of shares - whether there was a change in ownership by reason of s 103-10 of the ITAA - whether a spouse or former spouse's involvement in the change of ownership is sufficient to enliven ss 126-5 and 126-15 of the ITAA

Administrative law – jurisdiction – whether the court has jurisdiction to grant declaratory relief pursuant to s 39B(1A) of the Judiciary Act 1903 (Cth) – whether there is a genuine controversy between the parties that is susceptible to judicial determination – whether declaratory relief is available when a tax assessment is yet to be issued – whether Court should exercise its discretion to grant declaratory relief

Trusts and trustees - shares held on trust – certainty of trust property - whether possible to have trust of a certain number of shares out of a larger parcel of shares. [Click here](#)

Commissioner of Taxation v Normandy Finance and Investments Asia Pty Ltd (No 2) [2017] FCAFC 46, Logan, Jagot and Davies JJ - 21 Mar 2017

Costs – apportionment of costs of appeal – costs below remitted.

Commissioner of Taxation v Normandy Finance and Investments Asia Pty Ltd (No 2) [2017] FCAFC 46, Logan, Jagot And Davies JJ - 21 March 2017

Costs– apportionment of costs of appeal – costs below remitted

New South Wales Supreme Court

Tay v Chief Commissioner of State Revenue [2017] NSWSC 338, White J - 6 Apr 2017
Revenue and taxes – Duties Act 1997 (NSW) ss 63 and 163A – Will contained trust for sale and for distribution of cash to residuary beneficiaries – Transfer of shares in landholder from deceased estate to residuary beneficiary in partial satisfaction of bequest – Transfer made with agreement of all residuary beneficiaries as part of family agreement under which shares in three companies were transferred to three beneficiaries – Whether

agreement was an agreement to vary the trusts of the will (s 63(2)) – Whether an appropriation as referred to in s 46 of the Trustee Act 1925 (NSW) (s 63(1)(a)(iii)) – Whether acquisition of interest in landholder company exempt under s 163A(d) as being solely the result of the distribution of deceased's estate.

Ralston v Jurisich [2017] NSWCA 63, Ward JA; Emmett AJA; McDougall J - 03 April 2017

Professional negligence – where client suing former solicitors – where client incurred significant income tax liability after realising shares in a company – failure to advise – whether the respondent had proved factual causation – how factual causation is to be proved – whether primary judge erred in his implicit findings as to the loss caused by the breach – Appeals – principles of appellate review – function of appellate court in relation to fact finding at trial

South Australia Supreme Court

Pullman v Australian Taxation Office [2017] SASC 44, Kelly J - 31 Mar 2017

Criminal law - appeal and new trial - appeal against sentence - grounds for interference - sentence manifestly excessive or inadequate

Criminal law - appeal and new trial - interference with discretion or finding of judge

Taxes and duties - income tax and related legislation - income - generally

Taxes and duties - income tax and related legislation - returns and assessments - returns and requirement to lodge.

Victoria Supreme Court

Danvest Pty Ltd v Commissioner of State Revenue [2017] VSC 125, Croft J - 31 Mar 2017

Duties – Transfer of dutiable property – Whether transfer of interests in partnership a "transfer of dutiable property" – Nature of interest of a partner in partnership property – Duties Act 2000, ss 3, 7 and 10

Secure Parking Pty Ltd v Commissioner of State Revenue [2017] VSCA 68, Maxwell P, Tate and Whelan JJA - 30 Mar 2017

Taxation – Congestion levy – Levy imposed on each "leviable parking space" – Whether blocked off parking spaces attract levy – Whether parking spaces "set aside" for parking – Distinction between "set aside" and "use" – Space may be "set aside" for parking whether or not it is in use – Purpose of person undertaking action – Intention that spaces remain available for use if required – Appeals dismissed – Congestion Levy Act 2005 ss 3, 8. Words and phrases – "Set aside", "use", "is used".

Frontlink Pty Ltd v Commissioner of State Revenue [2017] VSC 121, Kennedy J - 27 Mar 2017

Taxation – Decision of VCAT – Application to appeal on questions of law – Determination by Commissioner on objection that exemption for primary production allowed in part – Decision by VCAT to vary Commissioner's determination so that no part of land entitled to exemption – whether jurisdiction to make decision in circumstances where taxpayer no longer dissatisfied with Commissioner's determination – onus of proof – whether any other errors of law – Land Tax Act 2005 (Vic) ss 65, 66, 68 - Taxation Administration Act 1997 (Vic) Part 10 – Victorian Civil and Administrative Tribunal Act 1998 (Vic) s 148.

Lotus Projects Pty Ltd v Commissioner of State Revenue [2017] VSC 63, Croft J - 20 Mar 2017

Land tax – Exemption – Land leased for outdoor sporting, outdoor recreational or similar outdoor activities available for use by members of the public where the proceeds of leasing are applied exclusively for charitable purposes – Land leased for public golf course – Meaning of "Land" for the purposes of exempting provisions – Land Tax Act 2005, s 71

Words and phrases – Meaning of "Land" under the Land Tax Act 2005.

Western Australia Supreme Court

Nugawela v Deputy Commissioner of Taxation [No 2] [2017] WASCA 66, Newnes JA - 06 April 2017

Stay application - Pending application for special leave to appeal - Turns on own facts

Colin Fong

9 Tax and related meetings

Local

Behavioural Economics, Nudging and Improving Tax Compliance, Associate Professor Simon James, Exeter University, 30 June 2017, UNSW – room TBA, 12.30-2.00pm. RSVP: f.martin@unsw.edu.au for catering purposes as a light lunch will be provided.

Abstract: This paper examines the contributions behavioural economics in general and ‘nudging’ in particular can make to improving compliance with tax systems. Two broad approaches to promoting tax compliance are identified, one based on the assumption that taxpayers make ‘rational’ economic decisions with respect to their legal obligations and the other involving an understanding of a wider range of factors influencing taxpayers’ behaviour. It is shown that behavioural insights and ‘nudging’ have considerable potential to improve tax compliance further without some of the disadvantages that can be associated with an approach based on detection and penalties.

The 8th Queensland Tax Researchers’ Symposium (QTRS). The Accounting for Social Change research group at the QUT Business School will host the 8th Queensland Tax Researchers Symposium on **Monday, 3 July 2017**. The event will be held from 8.30 am to 5 pm at the QUT Gardens Point Campus. 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 to 30 participants and those wishing to attend should register their interest as soon as possible to avoid disappointment (at least by Friday **3 May 2017**). Advice as to accommodation options will be provided on registration if requested. General enquiries about both the QTRS (including paper submissions and registration) should be directed to:

Professor Kerrie Sadiq <Kerrie.sadiq@qut.edu.au>

ALTA (Australasian Law Teachers Associaton) Conference, University of South Australia from 5-8 July 2017, on the theme of “Law on the Line”. The Call for Papers is now open, and registration was available from Monday 16th January. I would encourage all members of the Revenue Law Interest Group to attend – the Group has been very active in recent years, and will hopefully continue to grow. If you have any queries, please contact me by email or phone (0409.778.318). Robin Woellner <robin.woellner@jcu.edu.au> Convenor, ALTA Revenue Law Interest Group

The 2018 ATTA conference will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018.

The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"

The call for abstracts and registrations will be occurring later in 2017.

For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh jon.teoh@monash.edu

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>

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.

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

Institute for Austrian and International Tax Law 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.

- Tax Treaty Case Law Around the Globe conference 27-29 April 2017
- CEE Vienna International Tax Law Summer School 2017 - July 10 – 14, 2017

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from 28-29 September 2017
<<https://law.arizona.edu/gcet18-call-papersabstracts>>

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 2017

International Tax Structuring for Real Estate and Immovable Property Investments
7-9 June 2017

Current Issues in International Tax Planning 14-16 June 2017, Amsterdam

Management of Tax Rulings, APAs and Mutual Agreement Procedures 21-23 June 2017

International Tax Aspects of Permanent Establishments 5-8 September 2017, Amsterdam

Substance in International Tax Planning 11-13 September 2017, Singapore

BEPS Country Implementation 19-20 October 2017, Amsterdam

International Tax Aspects of Corporate Tax Planning 22-24 November 2017, Amsterdam

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-](http://www.ibfd.org/Training/Find-course?utm_source=course-promo-april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder)

[april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder](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 **African Tax Symposium** Ghana. 10-12 May 2017, Labadi Beach Hotel, 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. Contribution fee: USD 220 / EUR 200 <https://www.ibfd.org/IBFD-Tax-Portal/Events/3rd-IBFD-Africa-Tax-Symposium?utm_source=Event-newsletter-2017&utm_medium=email&utm_campaign=EV21-02-2017&utm_term=&utm_content=Events/3rd-IBFD-Africa-Tax-Symposium>

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

Early Bird Registration Deadline: 21st April 2017

Late Registration Deadline: 5th May 2017

Conference Dates: 5th - 6th June 2017

Conference highlights

- Workshop on The Climate Future of Law. How will Climate Change Affect the Future Development of the Cognate Areas of Law, Specifically the Law of Property, Contract and Tort by Prof. Paul Babie, The University of Adelaide, Australia.

- Keynote Addresses

Prof. Paul Babie, Professor of Law, Associate Dean (Research), Faculty of the Professions, Associate Dean of Law (Research), Adelaide Law School (ALS), The University of Adelaide, Australia - The Climate Future of Property Law

Prof. Gabriel Moens, Professor of Law, Curtin Law School, Australia - Improving Public Health through Behavioural Rules: A Legitimate Legislative Project of a Nany State or a Nudge State?

Prof. Kevin Kwok Yin Cheng, Faculty of Law, The Chinese University of Hong Kong
Assoc. Prof. Zhen Charles Qu, School of Law, City University of Hong Kong - Towards a More Efficacious Corporate Security Contract Regime for China

- LRPP 2017 Conference Proceedings: Print ISSN: 2251-1679, E-Periodical ISSN: 2251-1687 will be published and submitted to several indexing partners.

- 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.

- 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.

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.

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

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

The Use of the Survey Instrument in a Legislative Budget Office Context - Usman W Chohan, 18 April 2017

Will Cars Go Green Under the ACT's Reformed Vehicle Purchase Tax? **Anna Mortimore**, 3 April 2017

Is Treasury Still Too Optimistic About Revenue? Geoff Kingston and Lance Fisher, 27 March 2017

Basic Welfare: Can We Stop Defending Labour? Jonathan Barrett, 23 March 2017

Improving Budget Processes in the Pacific: Research from Fiji - Usman W Chohan 20 March 2017

(2017) 4 (1) *Australian Tax Law Bulletin*

General Editor's introduction - **Helen Hodgson**

Forming an opinion of "fraud or evasion" — is this the Commissioner's unchallengeable right to an unlimited amendment period? Murray Shume

Wine tax reform needed to unwrap red tape strangling struggling industry - **Paul Kenny**
Commissioner of Taxation v Vasiliades: the developing policy of appeasement of taxpayer's constitutional rights in Australia: this round — security for costs orders against taxpayers - John W Fickling

Denniss, Richard *The impact of penalty rate cuts on personal tax revenue and welfare*, Report, Canberra, The Australia Institute, 27 March 2017.
<<http://www.tai.org.au/sites/default/files/The%20Impact%20of%20Penalty%20Rate%20Cuts%20on%20Personal%20Tax%20Revenue%20and%20Welfare%20-%20FINAL%20-%20TAI%20March%202017.pdf>> This paper estimates that reduced income tax collection from lower wages as well as greater welfare assistance for low income earners is likely to cost the budget bottom line \$650 million over 4 years.

Di Lieto, Giovanni Di 'Rising imports make the case for Trump's border adjustment tax in Australia' *The Conversation* 27 March 2017 <<https://theconversation.com/rising-imports-make-the-case-for-trumps-border-adjustment-tax-in-australia-74916>>

Disney, Julian 'In search of tax reform', in: Durbach, Andrea; Edgeworth, Brendan & Sentas, Vicki (ed) *Law and poverty in Australia: 40 years after the Poverty Commission*, Leichhardt, Federation Press, 2017

Doucouliaagos, Chris 'It's harder for governments to tax their way out of rising inequality' *The Conversation* 23 March 2017 <<https://theconversation.com/its-harder-for-governments-to-tax-their-way-out-of-rising-inequality-74758>>

Govendir, Brett & Lanis, Roman 'The government's company tax cut win a triumph of politics over economics' *The Conversation* 3 April 2017
<<https://theconversation.com/the-governments-company-tax-cut-win-a-triumph-of-politics-over-economics-75464>>

Henderson, Jenni & Nicholas, Josh 'Expert panel: ATO data shows inequality is in everything from super to the property market' *The Conversation* 13 April 2017
<<https://theconversation.com/expert-panel-ato-data-shows-inequality-is-in-everything-from-super-to-the-property-market-76213>>

Hirono, Katie & Smith, Katherine 'Tobacco tax hikes are great, so long as you're not a poor smoker' *The Conversation* 11 April 2017 <<https://theconversation.com/tobacco-tax-hikes-are-great-so-long-as-youre-not-a-poor-smoker-75211>>

Martin, Fiona 'Explainer: why are donations to some charities tax-deductible?' *The Conversation* 15 March 2017 <https://theconversation.com/explainer-why-are-donations-to-some-charities-tax-deductible-72968#comment_1239283>

Minifie, Jim & Chisholm, Cameron 'Myth busting claims on the impact of the company tax cut' *The Conversation* 29 March 2017 <<https://theconversation.com/myth-busting-claims-on-the-impact-of-the-company-tax-cut-75226>>

Passant, John, 'Should the Commissioner of Taxation, Chris Jordan, resign?' *Independent Australia* 21 March 2017 <https://independentaustralia.net/life/life-display/should-the-commissioner-of-taxation-resign,10129>

Probyn, Andrew 'Just how uncompetitive is Australia's tax system?' ABC 7:30 Analysis 7 April 2016 <<http://www.abc.net.au/news/2017-04-07/just-how-uncompetitive-is-australias-tax-system/8425654>>

(2017) 105 *Taxation Today* – (May)

- What is a "Regular Pattern" of Acquiring or Erecting and Then Disposing of Your Own Home, and Why Does It Matter? – Pam Davidson
- Defining a Small Business in Australian and New Zealand Taxation: Less is More – **Paul Kenny**

Yanotti, Maria 'Capital gains tax concession is too generous: economists poll' *The Conversation* 24 March 2017 <<https://theconversation.com/capital-gains-tax-concession-is-too-generous-economists-poll-75060>>

Overseas

Bulletin for International Taxation Number 3/4 - 2017

Tax treaty monitor - International/OECD/United Nations - The UN Committee of Experts and the UN Model: Recent Developments - Brian J Arnold

Uruguay/OECD/United Nations - Uruguay's Treaty Policy - Rodrigo Barrios Correa

International/OECD - Taxation of Remuneration from Employment aboard a Ship or Aircraft Operated in International Traffic: Interpretation Issues under Article 15(3) of the OECD Model - Luc De Broe and Joris Luts

Japan/OECD - An Analysis of the Rules on the Taxation of Investment Income under Japan's Tax Treaties - Hiroyuki Kimura

International/OECD/United Nations - How "Limited" Is Limited Force of Attraction? An Analysis of the Relevant Case Law and the Potential Implications of the OECD/G20

BEPS Initiative - Suhas Sagar

International/OECD - The Effect of the OECD/G20 BEPS Initiative on the Attribution of Profits to Permanent Establishments: The Special Case of Agency Permanent Establishments - Dinis Tracana

Belgium/Netherlands/International/OECD - What Is the Scope of the Concept of "Income" in Article 16 of the OECD Model? Andy Cools

European Union/OECD - The Changing Contours of Dispute Resolution in the International Tax World: Comparing the OECD Multilateral Instrument and the Proposed EU Arbitration Directive - Sriram Govind and Laura Turcan

International/OECD - The Multilateral Instrument from a Legal Perspective: What May Be the Challenges? Johann Hattingh

International/OECD - Action 6 of the OECD/BEPS Initiative: The Effect on Holding Companies - Radhika Karadkar

International/OECD - Guidance on the Application of the Principal Purpose Test in Tax Treaties - Valentyn Kolosov

Tax treaty case law monitor - International/OECD - The "Other Income" Article in Tax Treaties as Interpreted by the Courts: A Case Law Analysis - Eduardo Orellana Polo

International/OECD - Analysis of the Case Law on the Scope of Article 17 of the OECD Model: Issues Resolved and Yet to Be Resolved - Luis Alberto Romero Topete

Cobham, Alex & Janský, Petr *Global distribution of revenue loss from tax avoidance: re-estimation and country results*, Working paper, United Nations University World Institute for Development Economics Research, 22 March 2017
<<https://www.wider.unu.edu/sites/default/files/wp2017-55.pdf>>

Global Taxation March 2017

GAAR

GAARs and The Nexus Between Statutory Interpretation and Legislative Drafting: Lessons for the U.S. from Canada - Reuven S. Avi-Yonah & Amir Pichhadze

In the Shadow of the Duke - **Julie Cassidy**

Tax Avoidance - JAAR, SAAR and GAAR - R P Garg

GAAR – A Survey and its Likely Abuse - D. P. Mittal

GAAR – From Yesterday... till Tomorrow - Paresh Parekh, Mansi Agarwal & Ankur Shah

India

Benchmarking of Financial transactions in Indian context - Interest on loans and receivables - Jasdeep Singh

Transfer Pricing Aspects of Intangibles and Royalty in a Post BEPS World
Sanjay Kumar, Vani Arora & Saurabh Majumdar

BEPS

Catching the BEPS pulse – March 2017 - Paresh Parekh & Priya Bubna
Book Review

Jiang, Yuesheng & Ho, Khoonming (ed) *A New dawn for the international tax system: evolution from past to future and what role will China play?* Amsterdam, International Bureau of Fiscal Documentation, 2017

11 Quotable quotes

“Progressive taxation was the great tax innovation of the late nineteenth and early twentieth centuries: Denmark was the first to do it in 1870 and France was one of the last, in 1914. The United States adopted it in 1913. By 1940 every developed country had a top marginal rate of more than 50 per cent, and Britain was at 97 per cent, the US briefly at 95.

Taxing rich people at a higher rate than the less rich not only raised enough money to finance two very expensive wars, it was the main engine for the big decline in inequality that took place in the first half of the 20th century.

Equally the huge cuts in top marginal tax rates in the 1970s and 1980s, led by Reagan’s America and Thatcher’s Britain, were largely responsible for the big rise in inequality that’s happened since then.

But we’re talking about personal income tax. Progressive company tax is absurd.

That’s because the turnover of businesses over about \$1 million bears no relationship to the income or wealth of its owners.

...

It’s true that, according to the US Tax Foundation, the global average company tax has come down from 30 to 22.5 per cent since 2003, but the more relevant weighted average is still at 29.5 per cent.

The lowest company tax rates are Kyrgyzstan (10 per cent), Turkmenistan (8) and Uzbekistan (7.5) but that doesn’t seem to have led to much in the way of jobs and growth in those places.

Maybe there’s more to it than tax.”

Source: Kohler, Alan ‘Absurdity of tax cuts’ online as ‘there’s more to it than tax’, *The Australian* 4 April 2017 <<http://www.theaustralian.com.au/business/opinion/alan-kohler/alan-kohler-theres-more-to-it-than-tax/news-story/26e7b0730cb4171fa86ed0ab54054c69>>

“Federal Treasurer Scott Morrison has declined to detail the economic modelling of his Government’s company tax cuts because he says it does not matter to people in the pub.

When pressed, Scott Morrison and his office could not provide any economic modelling for the package that passed the Senate on Friday.

"If you go down to the pub and talk to small business people, they're not talking about econometric models," he said.

"The Government doesn't need to be convinced about the need to give small and medium-sized businesses a tax cut.

"The Turnbull Government knows how business works, we focus on the things we know make a difference because of our life experience and our background in business."

Source: McGhee, Ashlyne 'Scott Morrison refuses to provide economic modelling for Government's company tax cuts' ABC News 4 April 2017

<<http://www.abc.net.au/news/2017-04-04/scott-morrison-refuses-provide-economic-modelling-company-tax/8414338>>

The following was supplied by Chris Wallis.

Tax is truly a wonderful area.

Alice in Wonderland stuff.

While researching the consideration by other courts of the principles set out in *Wei Wei v Minister of Immigration and Border Protection* and how those principles might apply or be extended to establish jurisdictional error in the formation by the Commissioner of fraud and / or evasion opinions under Item 5 of section 170(1) I came across *AXD15 v Minister for Immigration and Border Protection* [2016] FCCA 1006 and in particular at "[42] the following from Judge Smith

Second ground: No evidence

40. This ground is expressed as follows:

o There was no evidence or other material to justify the making of the series of adverse credibility findings by the second respondent, which rejected out of hand, the applicant's claims on the basis of credibility or the second respondent relied on facts, which did not exist.

41. However, the particulars make it plain that the real gist of the ground is, as explained above, that the Tribunal could not find that the applicant was not a homosexual because it accepted that he had had sex with men.

42. There are, as I have said, many difficulties with the ground. It suffices to deal with the most obvious one. The difficulty is exposed by stating the underlying premise: all men who have sex with other men are homosexuals. It goes without saying that the applicant did not rely on any evidence to establish the truth of that premise. Rather, his counsel stated the proposition as though it were axiomatic. It is not. In truth, sexuality and sexual activity are two different things. Western literature alone reveals that people engage in sex with other people beings or objects for any number of reasons: money, power, obligation, expectation, procreation, advantage, attraction, experimentation, compulsion, enjoyment and boredom to name a few possibilities (not all exclusive of each other). A person's sexuality is neither confined to nor defined by the particular acts of sex in which a person engages. Thus, on the applicant's own case, he had sex with a woman (his wife) even though he was homosexual. That did not mean that he was heterosexual or bi-sexual. He may have had no particular sexual identity at all, or he may have been pansexual.

43. Once this is understood, it is clear that the applicant's argument is based on a false premise and must fail. The second ground is rejected."

The following was supplied by Rick Krever.

"It might be relevant if Mr. Pomerleau were to claim to not be a human being, since in *Joly v Pelletier*, 1999 CarswellOnt 1587 (Ont SCJ), Epstein J struck out a lawsuit by a self-identified Martian who sued to expose a conspiracy to conceal his non-human status on the basis that Martians are not humans, and therefore cannot be a person who has standing to conduct a lawsuit in Canada. With respect to Justice Epstein, this is arguably a very narrow interpretation of sophon rights. That said, I fully agree with Manderscheid J that another category of not-humans, ghosts, do not have standing to pursue litigation in the Alberta Court of Queen's Bench: *VWW v Wasylyshen*, 2013 ABQB 327 at paras 57-63, leave denied 2014 ABCA 121."

— Master Sandra Schulz of the Alberta Court of Queen’s Bench, striking out nonsensical Organized Pseudolegal Commercial Argument (OPCA) claims against the CRA in *Pomerleau v. Canada*, 2017 ABQB 123, footnote 1 to para. 78, commenting on the plaintiff calling himself a “Human Being in Full Legal Capacity”.
quoted in David M. Sherman’s GST & HST Times, Supplement to Canada GST Service Release No. 328P — March 2017

ATTA News May 2017

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

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

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

Contents		
1 Presidential column	1	
2 ATTA Hill Medal	2	
3 2018 ATTA Conference	3	
4 Arrivals, departures and honours	3	
5 Vacancies	4	
6 Tax Teaching Discussion Group – Seeking Expressions of Interest		4
7 Financial Literacy Australia Grants	4	
8 Call for papers	5	
9 Law Council scholarships	6	
10 New Zealand developments	6	
11 ATTA people in the media	7	
12 Recent Australian tax cases	7	
13 Tax and related meetings	10	
14 Recent publications	13	
15 Quotable quotes	20	

1 Presidential column

Australians are slowly digesting the recent Federal Government's budget. While lacking comprehensive reform it proposes to introduce an array of measures to address the black economy, as well as housing affordability. For example, measures will be introduced to amend anti-avoidance provisions to address the use of foreign trusts and partnerships in corporate structures for tax minimisation. Of course, the test over the next few months is to what extent the government will be successful in gaining support from the Senate to get these measures passed.

It is great pleasure that I can announce the successful strategic spending initiatives for ATTA's \$10,000. There will be two initiatives funded being (a) Promoting Women in Tax Academia; and (b) Digitisation of Past ATTA Conference Papers.

The Promoting Women in Tax Academia is a combination of a scholarship and mentoring to assist women to excel in their academic careers. Data demonstrates that just under half of all tax academics are women (for example of the 70 taxation academics in Australia there are 32 who are women). However, there appears not to be a consistent representation of men and women at the different academic levels. Proportionally more women are at Lecturer level B, than Associate and Full Professorship. See the table below for the data collated for Australia.

Australia

Academic Level	Male	Female
Professor Level E	13	5
Assoc Prof Level D	11	5
Senior Lecturer Level C	10	5
Lecturer level B	4	17

In an endeavour to assist to get more senior women in tax \$1,000 will be available annually over the next five years to a successful applicant to attend the ATTA conference, and get mentoring in publication of their conference paper, as well as career advice. This initiative will be coordinated by Lisa Marriott (Vice President ATTA) and Fiona Martin (who led the submission). It is envisaged that a Call for Applicants will be in the July ATTA newsletter for the 2018 ATTA conference.

The second initiative is the Digitisation of Past ATTA Conference Papers. While in recent years we have been able to digitise many of the ATTA Conference papers many of the past ATTA papers are not available electronically. Given that it is the 30th anniversary of ATTA it was thought this could be a great way to

celebrate the research excellence of the past, but also build a brilliant resource for current tax researchers. Thank you to Michael Dirkis for this idea, and to Annette Morgan (Vice President ATTA) who will lead the implementation of this project. I am sure that many of you will support Annette in the coming months when she makes calls from existing members if they have copies (hard or digital) of past conferences. To see the current ATTA papers already digitised see: <http://pandora.nla.gov.au/tep/2352>

Also, please consider nominations for the ATTA Hill Medal (see details below).

It is with great pleasure that I see that a Tax Teaching Group has been formed in NSW (see below). I imagine this will be a great venue to discuss and develop tax teaching and scholarship expertise.

All the best
Brett Freudenberg

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 Brett Freudenberg (President) via email: b.freudenberg@griffith.edu.au, by 31 July 2017.

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>

2017 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:

3 2018 ATTA Conference

The 2018 ATTA conference will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018.

The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"

The call for abstracts and registrations will be occurring later in 2017.

For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh jon.teoh@monash.edu

4 Arrivals, departures and honours

Dr **Lex** aka **Alexander Fullarton** was appointed as an Adjunct Professor at Curtin Business School as part of Department of Taxation Academic staff in November 2016.

“As the Insolvency Law Journal celebrates its 25th year, we mark some recent changes in the leadership of the journal. Dr **Colin Anderson** stepped down as General Editor of the journal at the beginning of 2017 after more than 10 years at its helm. In his place, we welcome the new co-General Editors Professor Rosalind Mason and Dr **David Morrison**, whose connections to the journal go back several years.

...

Dr David Morrison is an interdisciplinary researcher whose primary academic interests are in revenue law and insolvency law. He is the recipient of three ARC research grants, a UQ Vice-Chancellors Research Excellence award and has held a further 30 grants. He has published 10 books, over 110 papers and delivered more than 70 presentations and makes regular submissions on matters of national importance around insolvency and bankruptcy. Dr Morrison is co-author of Crutchfield’s Voluntary Administration and currently holds the position of Reader-in-Law at The University of Queensland’s TC Beirne School of Law. Aside from being the co-General Editor of the Journal, Dr David Morrison is concurrently its Recent Developments section editor, a position he has held since 2006.”

Source: de Guzman, Haydee ‘New editors for the Insolvency Law Journal’ Thomson Reuters Legal Australia Journals Talk 16 May 2017

<http://sites.thomsonreuters.com.au/journals/2017/05/16/new-editors-for-the-insolvency-law-journal/?utm_source=feedburner&utm_medium=email&utm_campaign=Feed%3A+JournalsTalk+%28Journals+Talk%29>

5 Vacancies

The National University of Singapore's Faculty of Law (NUS Law) is currently conducting a worldwide search for a Tax Law colleague to be appointed as the inaugural Sat Pal Khattar Professor of Tax Law. This is a new tenured chair professorship endowed by our alumnus, Mr. Sat Pal Khattar (Class of 1966).

We are looking for a leading authority in the field of taxation, broadly construed, with a distinguished record of research and teaching in the area. Applications close 30 June 2017.

Full details of this professorship, including duties and responsibilities as well as the application procedure, can be found at the following link:
http://law.nus.edu.sg/about_us/news/2017/Sat_Pal_Khattar_Professor_of_Tax%20Law.pdf

I would be happy to address any queries you may have, including expectations on remuneration as well as questions about our law school (<http://law.nus.edu.sg>) and Singapore generally.

Do write to me personally at alantan@nus.edu.sg or you may reply to this email with your enquiry. Please also forward this email to colleagues whom you think may be interested.

6 Tax Teaching Discussion Group – Seeking Expressions of Interest

Two key trends have had a significant impact on the tax debate. First, over the past three decades, the rise of MNEs and the prominence – and dominance – of intercompany trade as a proportion of global trade has fundamentally shifted the influence of individual governments' tax policy. Second, even though corporate tax policy has traditionally been a domain dominated by economists, the past two decades have seen a shift towards 'politicisation' of the debate.

In the existing climate, teaching tax law has become increasingly challenging.

We would like to have an event to discuss in an informal way the issues surrounding tax teaching and share effective teaching strategies amongst cross-institutional colleagues. These may include issues of curriculum design, the extent courses should review issues of tax policy, the incorporation of teaching technologies in courses, and ethical issues and tax.

We envisage a lunch in the Sydney CBD (funded we hope by a legal publisher) within the next month.

Please advise us of your interest so we may work out further details.

Malcolm Voyce
Macquarie Law School
malcolm.voyce@mq.edu.au

Ann Kayis-Kumar
UNSW School of Taxation &
Business Law
a.kayis@unsw.edu.au

7 Financial Literacy Australia Grants

The 2017 round of the Financial Literacy Australia (FLA) Grants program is now open, with \$1.5 million in funding available in this round.

FLA's priorities for the 2017 grant round are:

- (a) investment and/or superannuation
- (b) practical money management skills

- (c) women
- (d) vulnerable communities
- (e) independent evaluation
- (f) small business

If you are a not-for-profit organisation or educational institution, you may be eligible for funding. For instance:

- (a) You may have a great existing program with demonstrated results that could be expanded to reach more people;
- (b) You may want to experiment with a new type of financial literacy program or resource;
- (c) You may want to evaluate an existing program to measure its impact and how it can be improved; or
- (d) You may have a proposal for research that will make a real difference.

Visit finlit.org.au for more information on eligibility, selection criteria and the application process for the FLA Grants program. Apply by 30 June 2017.

8 Call for papers

The Tax and Transfer Policy Institute is holding an interdisciplinary academic and policy conference on the future of company tax.

In a time of political and economic flux, from Trump to Brexit, tax competition to base erosion and profit shifting, the company tax is hotly debated. How important is the company tax, at home and abroad? Is it broke and does it need fixing? What reform options are available, ideal or pragmatic? What difference will company tax reform make to revenues, jobs and growth? How can we design the company tax for small businesses and multinational giants; digital industries and the resources sector; startups and listed firms? What difference, if any, for low income and high income countries? And is international cooperation, or tax competitiveness, the way forward?

Join us to debate one of the biggest tax policy challenges of the day, with keynote speakers including Professor Michael Devereux, Director of the Centre for Business Taxation at Oxford University and one of the architects of the Destination Cash Flow Corporate Tax that has been prominent in United States debates; and Professor David Rosenbloom of New York University School of Law, United States.

Call for papers: We have limited places available at this conference for submitted papers on company tax reform, as indicated in the theme above. We invite submissions of scholarly papers from Australia and internationally. Interested authors should submit an abstract of no more than 200 words to tax.policy@anu.edu.au by Monday 31 May and will be notified by the end of May if the abstract is accepted. If the full paper is available, this may be submitted for consideration. If accepted, it is expected that a draft paper will be submitted by Monday 17 July (one week before the conference). Some funding is available to support travel and accommodation for successful authors to travel to the conference, on a discretionary basis.

Questions should be sent to Professor Miranda Stewart, miranda.stewart@anu.edu.au or coordinator Diane Paul, tax.policy@anu.edu.au

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 Law Council scholarships

The Law Council is offering three scholarships of \$5,000 to early-career lawyers for research papers in the field of business law (tax, competition, or corporations law).

The scholarships are aimed at persons at a junior stage of their career (< 4 years) in Australia, whether it be as a research student, practising lawyer, academic or member of the public service or corporate sector.

To apply lawyers will need to submit an unpublished paper of no more than 10,000 words on a topic of relevance to the chosen scholarship field by 31 July 2017.

See: <http://www.lawcouncil.asn.au/lawcouncil/about-the-law-council-of-australia?id=21>

10 New Zealand developments

There are only relatively minor changes to report this month, pending the New Zealand budget announcements at the end of May:

- We have new 'use of money interest' rates on over- and under-payments of tax. These rates are 8.22% (down from 8.27%) for underpayments and 1.02% (down from 1.62%) for overpayments. These rates apply from 8 May 2017.
- There is tax relief for late tax payments due to recent flooding events we have had in New Zealand. When flooding has prevented on-time payment or filing, Inland Revenue will waive use of money interest on late payments, and cancel late filing and late payment penalties.
- Interpretation Statement IS 17/04 (Income tax – computer software acquired for use in a taxpayer's business) has been issued. This updates and/or replaces previous Interpretation Statements following the feasibility expenditure decision in the Supreme Court case of *Trustpower Ltd v CIR* [2016] NZSC 91. The Interpretation Statement covers the income tax treatment of software for taxpayers who purchase, lease, licence, develop or commission software for use in a business or in deriving assessable or excluded income. The general approach is: purchased software is treated as capital expenditure and depreciated; low-value software of less than \$500 can usually be deducted in full at the time of acquisition; maintenance costs are deducted when incurred; and upgrade costs are

capitalised and depreciated. Under certain circumstances, a deduction may be allowed for feasibility expenditure incurred in developing software, but where these circumstances are not met, the expenditure will be capitalised.

Lisa Marriott

11 ATTA people in the media

Deutsch, Robert

Khadem, Nassim 'Padding the tax claim? Your number's up' *Sydney Morning Herald* 8-9 April 2017 p 9

Mather, Joanna 'Death of tax agent greatly exaggerated' *Australian Financial Review* 26 April 2017 p 34

Kraal, Diane

12 May 2017, Elizabeth Byrne, 'New tax for banks but no tax change for the petroleum industry', *Monash Business Insight*, <http://business.monash.edu/business-insights/new-tax-for-banks-but-no-tax-change-for-the-petroleum-industry#.WRY3iheeiq8.email>

Stewart, Miranda

joined the post-budget Q&A panel on 15 May 2017. Other panelists include Simon Birmingham, the Minister for Education; Chris Bowen, the Shadow Treasurer; Larissa Waters, the Queensland Greens Senator; and Innes Willox, the CEO of Australian Industry Group. <<http://iview.abc.net.au/programs/qanda/NC1703H014S00>>

Tran-Nam, Binh

Mather, Joanna 'The tax burden for higher income earners hits a record 30pc' *Australian Financial Review* 18 April 2017

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>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Sandbach v Commissioner of Taxation [2017] FCA 526, Perram, J - 16 May 2017
Practice and procedure – appeal from decision of Administrative Appeals Tribunal – whether application dismissed for want of prosecution on initiative of Court – consideration of r 35.32 of Federal Court Rules 2011 (Cth) – repeated failure to comply with orders of Court – where Applicant is practising barrister.

Deputy Commissioner of Taxation v Hawach [2017] FCA 536, Pagone, J - 16 May 2017
Taxation – Application for default judgment – failure to file an address for service – failure to appear – evidence that respondent on notice of proceedings – no reasonable prospect of successfully defending recovery proceedings.

Denmark Community Windfarm Ltd v Commissioner of Taxation [2017] FCA 478, McKerracher - 10 May 2017

Income tax – whether a commonwealth grant received by a taxpayer was an assessable recoupment for the purposes of s 20-20(2) and 20-20(3) of the Income Tax Assessment Act 1997 (Cth) (1997 Act) – whether the grant was received "by way of indemnity" for the purposes of s 20-20(2) of the 1997 Act – whether a grant paid on capital account is a deductible outgoing in the current year or an earlier income year for the purposes of s 20-

20(2) and 20-20(3) of the 1997 Act – whether an allowable depreciation under Div 328 is a deductible amount for the purposes of s 20-20(2) and 20-20(3).

Cable & Wireless Australia & Pacific Holding BV (in liquidation) v Commissioner of Taxation [2017] FCAFC 71, Allsop CJ, Middleton and Beach JJ - 1 May 2017
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 claimed to have been paid in error – share capital account – buy-back reserve account – whether record of transaction into which company had entered in relation to share capital – whether record of financial position of the company in relation to its share capital – substance and form of share buy-back transaction – appeal dismissed.

Deputy Commissioner of Taxation v A & S Services Australia Pty Ltd [2017] FCA 437, Davies, J - 27 Apr 2017

Corporations – Ex parte applications to appoint provisional liquidator – discretionary considerations for appointment of provisional liquidator
Practice and procedure – applications for freezing orders – whether arguable case – whether risk of removing, disposing of, dealing with or diminishing value of, assets.

Blake v Commissioner of Taxation [2017] FCA 396, Gilmour, J - 26 Apr 2017

Bankruptcy and insolvency – appeal against a decision of the Administrative Appeals Tribunal – whether the proceedings have been deemed abandoned pursuant to s 60(3) of the Bankruptcy Act 1974 (Cth) – whether, if the proceedings are abandoned, the appeal should be dismissed
Practice and procedure – whether an application for extension of time to programming orders and an adjournment of the matter should be granted.

Bazzo v Commissioner of Taxation [2017] FCA 412, Perram, J - 21 Apr 2017

Taxation – application for interlocutory injunctive relief – Notices of Amended Assessment and Notices of Amended Assessment of shortfall penalty – construction of Deeds of Agreement – construction of term in Deeds 'Taxation Debt' – where 'Taxation Debt' defined by reference to a sum 'comprised of Tax-Related Liability and applicable GIC due and payable by the Taxpayer as at 7 August 2015, subject to an adjustment to those amounts by virtue of the Determination of the Objection Process' – whether Commissioner entitled to claim from taxpayers general interest charge accrued since date of entry into Deed.

Chevron Australia Holdings Pty Ltd v Commissioner of Taxation [2017] FCAFC 62, Allsop CJ, Perram and Pagone JJ - 21 Apr 2017

Income tax – transfer pricing – whether consideration exceeded arm's length consideration – consideration that might have been reasonably expected between independent parties dealing at arm's length – meaning of property – meaning of consideration – what constitutes arm's length consideration for acquisition of property
Income tax – whether determinations excessive – whether decision by delegate without authority makes assessment excessive
Constitutional law – retrospective effect of taxation legislation – whether retrospectivity results in arbitrary and incontestable tax.

Zappia v Commissioner of Taxation [2017] FCA 390, Perram J - 19 Apr 2017

Income tax – whether taxpayer has discharged onus under Taxation Administration Act 1953 (Cth) s 14ZZO(b)(i) – whether notices of amended assessment excessive – whether funds distributed to taxpayer on revenue account – whether funds were transferred to taxpayer by way of loan – whether funds were held by taxpayer as nominee or bare trustee.

New South Wales Supreme Court

Panayi v Deputy Commissioner of Taxation [2017] NSWCA 93, Meagher JA; Leeming JA; Simpson JA - 10 May 2017

Tax and duties – income tax and related legislation – Taxation Administration Act 1953 (Cth) – where company fails to remit tax withheld from employees to Commissioner of Taxation – where penalty imposed on appellant as director – whether appellant was appointed or acted as director – whether illness or some other good reason made it unreasonable to expect appellant to take part in the management of the company – whether unamended form of s 269-30 applied to remit appellant's liability
Evidence – admissibility – hearsay rule – where ASIC decision and reasons for disqualifying director from managing companies admitted over separate and erroneous objection – whether business records exception applied
Statutes – acts of parliament – where conditions for remission of liability not satisfied before amendment – whether presumption against retrospectivity engaged – whether meaning of provision governing application of amended form of s 269-30 is clear and unambiguous

Peter Sleiman Investments Pty Ltd as trustee for the Sleiman Family Trust v Deputy Commissioner of Taxation [2017] NSWCA 81, Beazley P, Leeming JA and Emmett AJA - 18 Apr 2017

Corporations – winding up – Commissioner applies to wind up taxpayer on basis of judgment debt and GST liability – winding up order made but stayed pending determination of appeal – GST liability discharged – pending application in Administrative Appeals Tribunal to review Commissioner's rejection of taxpayer's objection – whether further stay should be granted when AAT hearing imminent – further stay granted

Equity – declarations – corporate trustee seeks declarations that resettlement effective such that property now held as asset of new unit trusts – Commissioner's claim of alienation to defraud creditors premised on effectiveness of resettlement – absence of proper contradictor – declaration might impact any future liquidator – declaratory relief refused

Property – alienation of property – properties held by trustee as assets of discretionary trust – declaration by trustee that assets now held by it as trustee of newly established unit trusts – units allocated to trustee of discretionary trust, and later redeemed – where trustee of the discretionary trust had significant tax debts – Commissioner alleged declarations of trust were void under s 37A of the Conveyancing Act 1919 (NSW) – whether declarations of trust constituted an "alienation" of property

Trusts and trustees – nature of right of indemnity – vesting order – whether vesting orders ought be made.

Victoria Supreme Court

Rakmy Pty Ltd v Commissioner of State Revenue [2017] VSC 237, Croft, J - 12 May 2017
Taxation – Changes in beneficial ownership of dutiable property – Dutiable property becoming the subject of a different trust – Relevance of dutiable property nevertheless continuing to be held by the same trustee – *Costa & Duppe Properties Pty Ltd v Duppe* [1986] VR 185 – *Chief Commissioner of Stamp Duties v ISPT Pty Ltd* (1998) 45 NSWLR 639 – *CPT Custodian Pty Ltd v Commissioner of State Revenue* [2005] HCA 53; (2005) 224 CLR 98 – *Trust Company of Australia Ltd (as trustee for the Clayton 3 Trust) v Commissioner of State Revenue* (2007) 19 VR 111 – Duties Act 2000 s 7(2), (4), ss 8, 12 and 36B.

CDPV Pty Ltd v Commissioner of State Revenue [2017] VSCA 89, Tate, Santamaria and McLeish JJA - 27 Apr 2017

Taxation – Land tax – Exemption for land 'used primarily for primary production' – Registered proprietors alleged land cultivated pursuant to oral crop share farming agreement – Whether land cultivated 'for the purpose of selling the produce of cultivation' – Relevance of subjective intentions of land user to whether land cultivated for requisite purpose – *Martin v Federal Commissioner of Taxation* [1953] HCA 100; (1953) 90 CLR 470; *Leda Manorstead Pty Ltd v Chief Commissioner of State Revenue (NSW)* [2010] NSWSC 867; (2011) 85 ATR 775; *Chief Commissioner of State Revenue (NSW) v*

Metricon Qld Pty Ltd [2017] NSWCA 11, considered – Land Tax Act 2005 ss 64, 66(c) – Leave to appeal granted, appeals dismissed.

Colin Fong

13 Tax and related meetings

Local

TTPI Seminar Series Tuesday 23 May 2017 12.15 - 1.30pm Miller Theatre, Level 1, Old Canberra House Building 73, Lennox Crossing, Australian National University
Boosting tax compliance in Indonesia using insights from behavioural economics, Chris Hoy, University of Sydney. Contact Diane Paul diane.paul@anu.edu.au 02 61259318. Registration available
<<https://taxpolicy.crawford.anu.edu.au/news-events/events/9216/boosting-tax-compliance-indonesia-using-insights-behavioural-economics>>

Behavioural Economics, Nudging and Improving Tax Compliance, Associate Professor Simon James, Exeter University, 30 June 2017, UNSW – room TBA, 12.30-2.00pm. RSVP: f.martin@unsw.edu.au for catering purposes as a light lunch will be provided.

Abstract: This paper examines the contributions behavioural economics in general and ‘nudging’ in particular can make to improving compliance with tax systems. Two broad approaches to promoting tax compliance are identified, one based on the assumption that taxpayers make ‘rational’ economic decisions with respect to their legal obligations and the other involving an understanding of a wider range of factors influencing taxpayers’ behaviour. It is shown that behavioural insights and ‘nudging’ have considerable potential to improve tax compliance further without some of the disadvantages that can be associated with an approach based on detection and penalties.

The **8th Qld Tax Researchers' Symposium** to be held 3 July 2017 at QUT in Brisbane Australia. You can now register to attend this event. This event brings together tax academics and research higher degree students to discuss and present their current research interests. 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.

It is free to attend but numbers are limited and you need to register at:<https://www2.eventsd.com/event/2935/queenslandtaxresearchersymposium/register>

ALTA (Australasian Law Teachers Association) Conference, University of South Australia from 5-8 July 2017, on the theme of “Law on the Line”. The Call for Papers is now open, and registration was available from Monday 16th January. I would encourage all members of the Revenue Law Interest Group to attend – the Group has been very active in recent years, and will hopefully continue to grow. If you have any queries, please contact me by email or phone (0409.778.318). Robin Woellner <robin.woellner@jcu.edu.au> Convenor, ALTA Revenue Law Interest Group

What shall we do with Company tax? Barton Theatre, Level 1, JG Crawford Building 132, Lennox Crossing, Australian National University, 24 - 25 July 2017. Speakers include Michael Devereux, Oxford University; and David Rosenbloom, New York University School of Law. Contact Diane Paul diane.paul@anu.edu.au 02 61259318
Registration available <<https://taxpolicy.crawford.anu.edu.au/news-events/events/9553/what-shall-we-do-company-tax>>

The one-day Executive Education Introductory course at Crawford School on **Gender analysis of public policy**, Monday 31 July 2017, 9.30-4.30pm, led by Professor Miranda Stewart with Dr Monica Costa. More details are available
<<https://crawford.anu.edu.au/executive-education/course/introductory/9008/gender-analysis-public-policy>>

The **2018 ATTA conference** will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018.
The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"
The call for abstracts and registrations will be occurring later in 2017.
For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh jon.teoh@monash.edu

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 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.

- Tax Treaty Case Law Around the Globe conference 27-29 April 2017
- CEE Vienna International Tax Law Summer School 2017 - July 10 – 14, 2017

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from 28-29 September 2017
<<https://law.arizona.edu/gcet18-call-papersabstracts>>

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 2017
Transfer Pricing Masterclass 1-2 June 2017, Amsterdam
Current Issues in International Tax Planning 14-16 June 2017, Amsterdam
Management of Tax Rulings, APAs and Mutual Agreement Procedures 21-23 June 2017, Amsterdam
Global VAT 26-29 June 2017, Amsterdam
Global VAT – Specific Countries 28-29 June 2017, Amsterdam

Tax Planning in Africa and the Middle East 4-7 July 2017, Amsterdam
International Tax Aspects of Permanent Establishments 5-8 September 2017, Amsterdam
Substance in International Tax Planning 11-13 September 2017, Singapore
Tax Accounting 20-22 September 2017, Amsterdam
Transfer Pricing Valuation 28-29 September 2017, 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>
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>

26th Annual 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) <<http://trn.taxsage.co.uk/conference-2>>

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

Apps, Patricia 'Shifting the tax burden to middle-income earners will undermine jobs and growth' *The Conversation* 15 May 2017 <<https://theconversation.com/shifting-the-tax-burden-to-middle-income-earners-will-undermine-jobs-and-growth-77706>>

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15 Quotable quotes

“Transcripts from courtrooms around the world have been published, offering sometimes hilarious insights into the humour that can be found in law. There are now countless websites and books that share the amusing things that generate laughs when said in otherwise gravely serious trials.

Some of the funniest have been recorded by Mary Louise Gilman, editor of the *National Shorthand Reporter*, who published two books – *Humor in the Court* (1977) and *More Humor in the Court* (1996).

Similarly, Richard Lederer collected a number of the best “transquips” from courtrooms and published them in his book, *Anguished English: An Anthology of Accidental Assaults upon the English Language*. Some of the best recorded in their tomes include the following:

- Q. What happened then?
A. He told me, he says, “I have to kill you because you can identify me.”
Q. Did he kill you?
A. No.
- Q. And lastly, Gary, all your responses must be oral. Okay? What school do you go to?

A. Oral.
Q. How old are you?
A. Oral.

• Q: ...and what did he do then?
A: He came home, and next morning he was dead.
Q: So when he woke up the next morning he was dead?

• Judge: Is there any reason you could not serve as a juror in this case?
Juror: I don't want to be away from my job that long.
Judge: Can't they do without you at work?
Juror: Yes, but I don't want them to know it.

• Q: Doctor, as a result of your examination of the plaintiff, is the young lady pregnant?
A: The young lady is pregnant, but not as a result of my examination.

• Q: Doctor, before you performed the autopsy, did you check for a pulse?
A: No.
Q: Did you check for blood pressure?
A: No.
Q: Did you check for breathing?
A: No.
Q: So, then it is possible that the patient was alive when you began the autopsy?
A: No.
Q: How can you be so sure, doctor?
A: Because his brain was sitting on my desk in a jar.
Q: But could the patient have still been alive nevertheless?
A: Yes, it is possible that he could have been alive and practising law somewhere.”

Source: Ryan, Emma ‘The lighter side of the law: when law and comedy collide’,
Lawyers Weekly 11 May 2017 <https://www.lawyersweekly.com.au/opinion/21074-the-lighter-side-of-the-law-when-law-and-comedy-collide?utm_source=LawyersWeekly&utm_campaign=15_05_17&utm_medium=email&utm_content=5>

Serious Financial Crime Taskforce launch, Parliament House, Canberra
Joint Press Conference with The Hon Michael Keenan MP Minister for Justice
Minister Assisting the Prime Minister on Counter Terrorism, 14 October 2015

“Journalist

In what area, in what kind of crime? Can you say anything about the kinds of crime that are being targeted?

Michael Cranston

Some of the investigations are still focused on the international tax evasion and some of these sophisticated schemes. So that's probably the predominant and there is a couple of matters sort of involving some phoenix activity as well.

Journalist

So is it not, is it white collar tax evasion sorts of crime that are being looked at here or is it drug crime? What kinds of crime?

Michael Cranston

I think it's under serious financial crime aspect generally if it's an impact on revenue to the Government and also financial impacts on the community as well. Generally it's hard to describe what you mean by white collar crime but if it's your traditional sort of definition then yes along the white collar crime line.

Journalist

Can you tell us about the \$85 million in liabilities that you've raised? Who's responsible for not paying tax in those cases?

Minister O'dwyer

I might defer to the Australian Taxation Office to give you a more colourful picture.
Michael Cranston

I think a lot of those liabilities are probably across three areas again. On the international front where we have identified some schemes – people are hiding assets and some offshore. There's also again on some phoenix matters where there's more aggressive phoenix arrangements where we have raised liabilities to look at the past. Also there has been some aggressive abuse of trusts, so not used in the appropriate matter and there have been some liabilities made on relation to those and they generally flow through to individuals, some wealthy type Australians.

Journalist

Will you name them? I mean who is not paying tax in Australia?

Michael Cranston

You know we can't name individuals so no we can't name them.

Journalist

If you're being aggressive about this why aren't you naming and shaming people?

Minister O'Dwyer

What we will be doing is once those investigations have reached their conclusion, obviously we will take further action once that has been concluded and the appropriate justice system will take its course where people will be prosecuted in the ordinary course of events. As we said, this taskforce has been set up from the first of July this year, already we've got eight investigations on foot.

Journalist

Just to clarify on the \$85 million. If you have raised the liabilities, has any actual money been recovered or paid to the Commonwealth from any of the individuals or companies where you have raised the liabilities? Has anything gone to court yet or has any work begun on taking anything to court yet – on any of those \$85 million in liabilities?

Michael Cranston

Since the first of July, that is not a long time ago, and generally liabilities they get some time to pay. There is probably some small collections but if you want to look back in the history of similar sort of behaviour like under Project Wickenby we raised over \$2 billion in liabilities and collected roughly about a billion dollars which was sort of a collection of over 50 per cent plus we are still chasing other debts in relation to other matters, so that may give you some indication around that 85.”

The above quote and yellow highlight supplied by Chris Wallis.

“The rare situations where case-by-case privilege has been extended to certain specifically identified communications have included clients and their doctors, sexual assault therapists and clergy. These relationships are sedulously fostered to the extent that privilege may apply to them in certain limited circumstances. The reason is obvious. Canadian society puts a much higher value on the physical, mental and spiritual integrity of a person than on personal wealth. It is recognized that unnecessary harm and suffering could result from deterring an individual from consulting a doctor, a sexual assault therapist, or a member of the clergy. The worst that could happen if a person is discouraged from seeking income tax advice is that the person might fail to take advantage of a tax saving opportunity, unfortunate perhaps, but not a threat to one's physical, mental or spiritual well being.”

— Mr. Justice Brian Malone of the Federal Court of Appeal, in *Kitsch (Tower) v R*, 2003 FCA 307, at para. 44

quoted by David Sherman in GST & HST Times, April 2017, supplied by Rick Krever

ATTA News June 2017

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

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

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

Contents	
1 Presidential column	1
2 Call for Past ATTA Conference Papers	2
3 ATTA Hill Medal	2
4 ATTA's 30th Conference	3
5 Arrivals, departures and honours	5
6 Tax Teachers Discussion Group	5
7 Promoting Women in Tax Academia Scholarship – Call for applications	5
8 Postdoctoral Fellowship Opportunities at Melbourne Law School	7
9 New Zealand developments	7
10 Financial Literacy Australia Grants	8
11 Law Council scholarships	9
12 Inspector-General of Taxation Future of the tax profession – IGT review	9
13 Vacancies	9
14 Call for papers	10
15 ATTA people in the media	11
16 Recent Australian tax cases	12
17 Tax and related meetings	14
18 Recent publications	17
19 Quotable quotes	19

1 Presidential column

In many ways we are entering into the next industrial revolution with developments in technology and the internet fundamentally changing how we do business, teach and research. This digital escalation provides great opportunities but also challenges. Also, it means that system outages can have immense adverse impacts for us.

These technological changes are likely to have major ramifications for the professions that we teach into such as accounting and law. Indeed, the tax profession is likely to see major changes with technology potentially replacing a number of functions previously undertaken. Also I suggest there will be a greater blurring of the boundaries between the business advisors of accountants, lawyers and financial planners. This conception of the 'future professional' is critical for us to consider when we approach teaching our courses, not only in terms of content, but also the skills our students will need for their future careers. It could be the skills of research, critical thinking, problem solving and communication are just as important (if not more so) than the tax technical knowledge that we impart.

To this extent the Inspector General of Taxation has announced a review into the 'Future of the tax profession'. This review will focus on such things as the opportunities, risks and challenges presented by new technological, social, policy and regulatory developments on the administration of the tax system. I urge ATTA members to consider making a submission to the review which are due by 28 July 2017 (see details below).

It is with great pleasure that I can advise that applications are now open for ATTA's Promoting Women in Tax Academia Scholarship. This scholarship not only provides financial support to attend ATTA's conference but also mentoring from a leading female tax scholar. I urge our female colleagues at the lecturer/senior lecturer level to consider applying (see details below).

I also remind colleagues to consider nominations for the ATTA Hill Medal for those who have made an outstanding contribution to Australasian tax teaching and policy (see details below).

All the best (& I hope to see many of you at the upcoming Qld Tax Researchers Symposium on 3 July).

Brett Freudenberg

2 Call for Past ATTA Conference Papers

The ATTA Executive have committed funds towards the '**Digitisation of Past ATTA Conference Papers**'.

Currently on the Pandora site (<http://pandora.nla.gov.au/tep/2352>) conference papers from all the conferences held between 1996 to 2016 have been digitised and can be assessed by members. The papers from the 1998 (University of Sydney) and 1997 (University of Auckland) conferences are missing and we would like to call on ATTA members to submit any papers they may have presented at these conferences so that they can be recorded with the others within this time period.

+

Pre-1996 papers....

It is also important to record the history of ATTA and the conference papers that have been presented over its lifetime. The papers can demonstrate the valuable contribution members have made to taxation literature and the taxation profession since its inception. Many of these early papers are the starting point for current researchers of today. We would like to ask members to look through their old papers that may be sitting in boxes, on USBs' or computer drives that date back past and including 1995 and forward them to Annette Morgan (Curtin University) who has been appointed as the ATTA Executive Member to help coordinate this process and arrange for the digitisation of the papers on the Pandora site.

All papers can be forwarded to Annette Morgan either by email annette.morgan@cbs.curtin.edu.au or posted to Annette Morgan c/o Curtin Law School, GPO Box U1987, Perth, WA, 6845. Please feel free to call Annette on either 08 9266 7106 or 042284439 if you wish to discuss the papers you may have.

It would be great if we could look back on some of these papers that help shaped the views and concepts of the early researchers at the upcoming 30th ATTA conference in Melbourne next January.

So please take the time during the upcoming semester breaks to do a bit of spring cleaning and forward your treasures to Annette.

Annette Morgan

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 Brett Freudenberg (President) via email: b.freudenberg@griffith.edu.au, by 31 July 2017.

Nominations must address:

- (a) 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).
- (b) 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-teachersassociation/atta-medal>

2017 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:

4 ATTA's 30th Conference

We invite you to submit a paper to the upcoming Australasian Tax Teachers' Association's 30th Annual Conference. The theme of the conference is "*Sharing the Burden- Tax Reform's Shifting Winners and Losers*".

The Monash Business School at **Monash University** will host the conference at the Caulfield Campus in Melbourne from 17 to 19 January 2018. Melbourne is an exciting place to be over the summer. Delegates' partners and family members can enjoy the Australian Open Tennis, cricket, beaches, cultural activities and festivals. The Welcome Reception on Wednesday evening, 17 January, will be at our new rooftop centre at the Caulfield Campus. The conference dinner on Thursday night, 18 January, will be at the Melbourne Cricket Ground (MCG), which is next to the Tennis Centre.

Call for Abstracts

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 17 January 2018 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 Monday 14 August 2017 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:

Ken Devos: ken.devos@monash.edu, or

Diane Kraal: diane.kraal@monash.edu

by Monday 14 August 2017. We will advise you of acceptance by Friday 1 September 2017.

If you wish to present at the PhD symposium, email your abstract to:

Toan Le: Toan.Le@monash.edu by Monday 14 August 2017. We will advise you of acceptance by Friday 1 September 2017.

See conference fees below for registration which will be open soon.

Super early bird by 15 September 2017 \$450

Early bird by 2 October 2017 \$500

Normal registration by 30 November 2017 \$550

Single day registration Thursday 18 January 2018 (excluding conference dinner) \$165

Two day registration Thursday 18 and Friday 19 January 2018 (excluding conference dinner) \$350

Accommodation Options

As January is a busy time of year in Melbourne, it is highly recommended that you book your accommodation promptly. Please see below accommodation options which have been allocated for conference delegates.

Quest On Bourke

1 Bedroom standard apartment - \$169 per night

1 Bedroom deluxe apartment - \$199 per night

When booking please use Corporate code:- ATTA2018. The corporate room rate will not be offered if code is not given at time of booking.

Punthill Apartments Flinders Lane

Studio Apartment - \$227 per night

1 Bedroom Apartment - \$247 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if code is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments Flinders Lane.

Punthill Apartments South Yarra

Studio Apartment - \$230 per night

1 Bedroom Apartment - \$250 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if reference number is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments South Yarra.

More details about the conference will be available in the July newsletter when the official web site is up.

If you have any questions please contact:

Ken Devos: ken.devos@monash.edu

Diane Kraal: diane.kraal@monash.edu

Jonathon Teoh: jonathan.teoh@monash.edu>

5 Arrivals, departures and honours

Duncan Bentley was appointed Deputy Vice Chancellor (Academic) at Swinburne University in 2016 and remains Emeritus Professor at Victoria University and a Visiting Professorial Fellow at UNSW Sydney in the School of Taxation & Business Law.

John Passant has joined as a lecturer, the School of Business, Charles Darwin University at its Sydney campus.

6 Tax Teachers Discussion Group

Dear colleagues

Thank you for those of you who have already expressed an interest in joining the 'Tax Teachers Discussion Group: The forum for new perspectives on tax teaching'. It's not too late to join if you haven't already done so, and everyone is welcome!

Our group aims to discuss in an informal way the issues surrounding tax teaching and share effective teaching strategies amongst cross-institutional colleagues. These may include issues of curriculum design, the extent courses should review issues of tax policy, the incorporation of teaching technologies in courses, and ethical issues and tax.

Our inaugural dinner (sponsored by LexisNexis) will be held on 10 August 2017 in the Sydney CBD.

Please advise us of your interest so that we can add you to our mailing list.

Malcolm Voyce
Macquarie Law School
malcolm.voyce@mq.edu.au

Ann Kayis-Kumar
UNSW School of Taxation &
Business Law
a.kayis@unsw.edu.au

7 Promoting Women in Tax Academia Scholarship – Call for applications

ATTA recognises that although around half of all tax academics in Australia and New Zealand are women, women are underrepresented at the higher academic levels. Professors are more than twice as likely to be male as female. Associate professors are twice as likely and senior lecturers nearly twice as likely to be male. It is only at the lecturer level that females outnumber males.

It has therefore been decided to offer 1 scholarship each year valued at \$1,000 to a woman applicant at the lecturer/senior lecturer level to assist them to attend and present a paper at the annual ATTA Conference.

Academics must make a case for the funding on the basis that they have no, or inadequate funding from their home university. The successful applicant would commit to present a paper at the conference, with the intention that it would be turned into a ranked (either ABDC or law appropriate) publication. Both the conference paper and publication would state that the author was supported by the ATTA Promoting Women in Tax Academia Scholarship. The successful applicant will be mentored by a senior woman tax academic in order to assist them towards gaining this publication. This mentor will not be a co-author.

Please submit your application on the form attached to the newsletter by Wednesday 30 August 2017 if you wish to be considered for the scholarship.

Applications should be emailed to Associate Professor Lisa Marriott (Vice President – ATTA) at Lisa.Marriott@vuw.ac.nz

The successful applicant will be selected by a panel made up of senior female members of ATTA. The panel’s decision will be communicated to the successful applicant within approximately 4 weeks after the closing date. Its decision will be final.

**ATTA Promoting Women in Tax Academia Scholarship
EXPRESSION OF INTEREST FOR SCHOLARSHIP**

to attend the annual 2018 ATTA Conference

[from 17th January to 19 January 2018 at Monash University (Melbourne)]

Name of applicant	
institution where the applicant is employed	
Academic level	
Year commenced ongoing employment as an academic	
Research Paper Title	

Summary of proposed paper (maximum 500 words)

Budget Justification for use of \$1,000:

Conference Registration	
Airfares	

Accommodation	
Per diem	
Taxis and incidentals	

Statement regarding any additional conference funding available from the applicant's home institution:

Signature of Applicant: _____

Date: _____

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8 Postdoctoral Fellowship Opportunities at Melbourne Law School

There are two postdoctoral fellowship opportunities currently available at Melbourne Law School: the University of Melbourne's McKenzie Postdoctoral Fellowship and the Melbourne Law School Postdoctoral Fellowship. Fellows will be employed at Level A6 (approx. AUD \$87,000 p.a.) for three years (McKenzie) or two years (MLS). McKenzie Fellows will receive an additional \$25,000 research project fund for the duration of their Fellowship; MLS Postdoctoral Fellows will receive \$15,000. Fellowships commence in the period 1 January to 30 June 2018 (and preferably before 31 March 2018).

The Fellowships are open to recently graduated PhD students of any nationality. Applicants must have been awarded their PhD from 1 January 2015. The deadline for Melbourne Law School Postdoctoral Fellowship applications is Sunday 16 July 2017. The deadline for the McKenzie Postdoctoral Fellow expression of interest is Friday 28 July 2017.

Further information about these two opportunities for early career researchers to join Melbourne Law School is available here <<http://law.unimelb.edu.au/research/for-researchers/ecr/ecr-opportunities>>.

9 New Zealand developments

The 2017 Budget was announced on 25th May. It appears to be a typical election year budget - there was something for almost everyone and nothing particularly contentious. Many items were signalled or announced prior to the budget, so there were few surprises. The key changes are outlined below:

- There were no changes in income tax rates, but there was movement in the two lowest income tax thresholds. From 1 April 2018 the lowest income tax threshold increases from \$14,000 to \$22,000 and the next threshold (which was \$14,000 - \$48,000) moves to \$22,000 - \$52,000. It has been seven years since the rates and thresholds have moved, so this was a welcome change.
- The Independent Earner Tax Credit of \$10/week was discontinued.
- The abatement rate for Working for Families Tax Credits was raised and the abatement threshold was reduced. This had been signalled, but nonetheless was surprising given that the abatement rates are high and they have become more punitive over the past six years (in 2011, 20c of tax credits abated for each \$1 earned over \$36,350; this increased to 21.5c, then to 22.5c and is now 25c per \$35,000). Thus, someone earning income at the abatement level will have an effective marginal tax rate of 42.5%. The poverty threshold in New Zealand is \$29,000 (60% of median income), therefore the tax credits start to abate at a level not substantially higher than the poverty rate.
- There was little in the budget for housing, which is a significant problem in the larger New Zealand cities. Population growth in Auckland is forecast at 400,000 over the next 10 years, and the government will build only 25,700 houses over this time (net of older house stock that will be replaced). This leaves a significant gap for the private sector to fill in a city where there is a significant shortage of land on which to build.
- As rents have increased significantly in recent times, the budget also increases the accommodation supplement. 135,000 families will benefit from this. Depending on the city, the accommodation supplement maximum payment will increase by up to \$80 per week. Students also benefit with increases in weekly payments up to \$20.
- There is some simplification built in to the scheme, whereby the Family Tax Credit rates will change so they are the same regardless of the age of the child.

Lisa Marriott

10 Financial Literacy Australia Grants

The 2017 round of the Financial Literacy Australia (FLA) Grants program is now open, with \$1.5 million in funding available in this round.

FLA's priorities for the 2017 grant round are:

- (a) investment and/or superannuation
- (b) practical money management skills
- (c) women
- (d) vulnerable communities
- (e) independent evaluation
- (f) small business

If you are a not-for-profit organisation or educational institution, you may be eligible for funding. For instance:

- (a) You may have a great existing program with demonstrated results that could be expanded to reach more people;
- (b) You may want to experiment with a new type of financial literacy program or resource;
- (c) You may want to evaluate an existing program to measure its impact and how it can be improved; or
- (d) You may have a proposal for research that will make a real difference.

Visit finlit.org.au for more information on eligibility, selection criteria and the application process for the FLA Grants program. Apply by 30 June 2017.

11 Law Council scholarships

The Law Council is offering three scholarships of \$5,000 to early-career lawyers for research papers in the field of business law (tax, competition, or corporations law).

The scholarships are aimed at persons at a junior stage of their career (< 4 years) in Australia, whether it be as a research student, practising lawyer, academic or member of the public service or corporate sector.

To apply lawyers will need to submit an unpublished paper of no more than 10,000 words on a topic of relevance to the chosen scholarship field by 31 July 2017.

See: <http://www.lawcouncil.asn.au/lawcouncil/about-the-law-council-of-australia?id=21>

12 Inspector-General of Taxation Future of the tax profession – IGT review

On 6 June 2017, the Inspector-General of Taxation (IGT), Mr Ali Noroozi, announced terms of reference for a review that will examine the future of the tax profession.

"The tax profession has experienced significant change. The rate of this change is only expected to accelerate in future. Importantly, the profession is not alone as this change is driven by a global phenomenon. 'Digital disruption' or digital technology through advancements such as artificial intelligence and robotics is changing the very fabric of our society – the way we work, communicate, do business and manage our social interactions," said Mr Noroozi.

The review is deliberately forward-looking and seeks to raise awareness about the risks, challenges and opportunities presented by technological, social, policy and regulatory changes.

The review will also look at the inter-relationship between members of the tax profession, the ATO and the Tax Practitioners Board, which regulates tax practitioners and financial advisers.

Submissions are strictly confidential. Your submission should also address the terms of reference available on the IGT website: <http://igt.gov.au/publications/reports-of-reviews/review-into-the-future-of-the-tax-profession/>

Submissions are due by 28 July 2017.

13 Vacancies

Research Fellow (Law), Oxford University Centre for Business Taxation

Saïd Business School, Park End Street, Oxford

Grade 8: £39,324 - £46,924 p.a.

The Oxford University Centre for Business Taxation is a leading independent, interdisciplinary research centre that undertakes a broad research programme related to business taxation, including the impact of taxes on firm behaviour and the welfare effects of such behaviour, and the design of taxation and fiscal policy. For further information about the centre, please visit: www.sbs.ox.ac.uk/faculty-research/tax/about.

The centre is seeking an outstanding researcher in law. The research fellow will be expected to carry out independent, high-quality academic research into business taxation under the guidance of the centre's Director and other senior staff. Research output should primarily be aimed at leading peer-reviewed academic journals; however, researchers are

also expected to contribute to policy-related output. The postholder will contribute to the teaching on the MSc in taxation degree programme. The fellow will be expected to lead significant research projects and to make a significant contribution to research grant applications.

You will probably have or be working towards a PhD, but highly experienced or differently qualified individuals in a relevant area will also be considered.

You must also be capable of, and be enthusiastic about, contributing to the centre in a variety of ways, including: engaging in policy debate with government, business representatives and the media, and raising grant income.

Applications for this vacancy are to be made online. Please submit a job market paper and two references with your application. To apply for this role and for further details, including a job description and person specification, please click on the link below.

The closing date for applications is 12.00 noon on Monday 10 July 2017. Applicants should note that interviews are expected to be held on 18 July 2017.

Contact Person :	Tracy Fahey	Vacancy ID :	129415
Contact Phone :		Closing Date :	10-Jul-2017
Contact Email :	fame.recruitment@sbs.ox.ac.uk		

<https://www.recruit.ox.ac.uk/pls/hrsliverecruit/erq_jobspec_version_4.display_form?p_company=10&p_internal_external=E&p_display_in_irish=N&p_process_type=&p_applicant_no=&p_form_profile_detail=&p_display_apply_ind=Y&p_refresh_search=Y&p_recruitment_id=129415>

The National University of Singapore's Faculty of Law (NUS Law) is currently conducting a worldwide search for a Tax Law colleague to be appointed as the inaugural Sat Pal Khattar Professor of Tax Law. This is a new tenured chair professorship endowed by our alumnus, Mr. Sat Pal Khattar (Class of 1966).

We are looking for a leading authority in the field of taxation, broadly construed, with a distinguished record of research and teaching in the area. Applications close 30 June 2017.

Full details of this professorship, including duties and responsibilities as well as the application procedure, can be found at the following link:
http://law.nus.edu.sg/about_us/news/2017/Sat_Pal_Khattar_Professor_of_Tax%20Law.pdf

I would be happy to address any queries you may have, including expectations on remuneration as well as questions about our law school (<http://law.nus.edu.sg>) and Singapore generally.

Do write to me personally at alantan@nus.edu.sg or you may reply to this email with your enquiry. Please also forward this email to colleagues whom you think may be interested.

14 Call for papers

The Tax and Transfer Policy Institute is holding an interdisciplinary academic and policy conference on the future of company tax.

In a time of political and economic flux, from Trump to Brexit, tax competition to base erosion and profit shifting, the company tax is hotly debated. How important is the company tax, at home and abroad? Is it broke and does it need fixing? What reform

options are available, ideal or pragmatic? What difference will company tax reform make to revenues, jobs and growth? How can we design the company tax for small businesses and multinational giants; digital industries and the resources sector; startups and listed firms? What difference, if any, for low income and high income countries? And is international cooperation, or tax competitiveness, the way forward?

Join us to debate one of the biggest tax policy challenges of the day, with keynote speakers including Professor Michael Devereux, Director of the Centre for Business Taxation at Oxford University and one of the architects of the Destination Cash Flow Corporate Tax that has been prominent in United States debates; and Professor David Rosenbloom of New York University School of Law, United States.

Call for papers: We have limited places available at this conference for submitted papers on company tax reform, as indicated in the theme above. We invite submissions of scholarly papers from Australia and internationally. Interested authors should submit an abstract of no more than 200 words to tax.policy@anu.edu.au by Monday 31 May and will be notified by the end of May if the abstract is accepted. If the full paper is available, this may be submitted for consideration. If accepted, it is expected that a draft paper will be submitted by Monday 17 July (one week before the conference). Some funding is available to support travel and accommodation for successful authors to travel to the conference, on a discretionary basis.

Questions should be sent to Professor Miranda Stewart, miranda.stewart@anu.edu.au or coordinator Diane Paul, tax.policy@anu.edu.au

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

Both hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter.

Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles 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.

We also 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.

Finally, we seek **Policy Brief** for our series which 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. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

15 ATTA people in the media

Bain, Kathrin

Lorkin, Julian 'UNSW academics give their analysis of the 2017 Budget', 16 May 2017 <http://newsroom.unsw.edu.au/news/business-law/unsw-academics-give-their-analysis-2017-budget> and <<https://soundcloud.com/unswbusiness/lecturer-kathrin-bain-taxation-and-business-law-on-taxation-changes-in-the-budget>>

Sridaran, Maheswaran

Patrick, Aaron & Tan, Su-Lin 'Inside CPA's migration business model' Australian Financial Review 7 June 2017 pp 1, 35. Included a photo of Sridaran on p 1.

Stewart, Miranda

On the 2017-18 Budget, on QandA, 16 May 2017 and at the National press club, Women in Economics commentary on the Budget, 17 May 2017.
Australian Financial Review, 16 May 2017, "Budget 2017: all about revenue, not reform"
<http://www.afr.com/news/policy/budget/budget-2017-all-about-revenue-not-reform-20170516-gw5tnl>

16 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/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Hacon v Commissioner of Taxation [2017] FCA 659, Logan J - 13 June 2017

Income tax – private ruling – ruling on way in which in Commissioner's opinion tax law would apply to person in relation to arrangement – Judicial Review of Commissioner of Taxation's declination to make private ruling – where Commissioner believed materials provided to Commissioner insufficient for giving of ruling – non-observance of statutory procedure for requesting of further information – jurisdictional error – Taxation Administration Act 1953 (Cth), Pt 5-5, ss 357-10, 357-110, 359-60, 359-53

Deputy Commissioner of Taxation v A & S Services Australia Pty Ltd (No 2) [2017] FCA 663, Davies J - 14 June 2017

Corporations – application that each of the defendants be wound up on the just and equitable ground pursuant to s 461(1)(k) of the Corporations Act 2001 (Cth)

News Australia Holdings Pty Ltd v Commissioner of Taxation [2017] FCA 645, Pagone J - 8 June 2017

Taxation – method of accounting – whether income derived on receipts or accruals basis – whether accruals basis only to be applied to entities in the business of money lending – whether the lending money was an aspect of the taxpayer's business

Deputy Commissioner of Taxation v Galaxy S.à r.l. SICAR [2017] FCA 631, Moshinsky J - 2 June 2017

Practice and procedure – service out of jurisdiction – application by Deputy Commissioner of Taxation in proceeding seeking recovery of tax-related liabilities – whether requirements for service out of the jurisdiction satisfied

Hart v Commissioner of Taxation (No 3) [2017] FCA 571, Bromwich J - 26 May 2017

Privilege – whether legal professional privilege waived in two opinions of senior counsel – where substance of the opinions was referred to in pleadings, submissions and evidence of the party seeking to maintain privilege in proceedings concerning the same subject matter – held: waiver of legal professional privilege established

Hart v Commissioner of Taxation (No 4) [2017] FCA 572, Bromwich J - 26 May 2017

Income tax – appeal by taxpayer from objection decision disallowing objections to notice of assessment and notice of amended assessment – where Commissioner determined two amounts should have been included in applicant's taxable income for the 1997 income year – applicant taxpayer was a principal of a law firm with a tax advice practice – applicant taxpayer had filed a tax return for total taxable income of

\$100 for the relevant year – whether first amount should have been included in taxpayer's assessable income per ss 95A(1), 97 and 101 and/or Part IVA of the Income Tax Assessment Act 1936 (Cth) – whether the second amount should have been included in taxpayer's assessable income per Part IVA – whether penalties imposed by Commissioner ought be remitted or reduced – where appeal limited to one income year as a test case – held: taxpayer failed to demonstrate that assessments were excessive, ss 95A(1), 97 and 101 applied to first amount, Part IVA applied to both amounts, penalties ought not be remitted or reduced

Deputy Commissioner of Taxation v Bean Temple Pty Ltd [2017] FCA 674, Gleeson J - 25 May 2017

Corporations – application to wind up company in insolvency – interlocutory application under s 440A(2) of the Corporations Act 2001 (Cth) for adjournment of winding up application refused by Registrar – application for review of Registrar's decision pursuant to s 35A(6) of the Federal Court of Australia Act 1976 (Cth) – where adjournment sought to enable creditors to consider a proposed deed of company arrangement – where new evidence brought subsequent to order for winding up of company – application for review of Registrar's decision granted

Rambaldi (Trustee) v Commissioner of Taxation, in the matter of Alex (Bankrupt) [2017] FCA 567, North J - 25 May 2017

Bankruptcy – preference under s 122 of Bankruptcy Act 1966 (Cth) – after-acquired property vests in trustees under s 58 of Bankruptcy Act 1966 (Cth) – whether loan agreement between third party and bankrupt to discharge debt to Commissioner was a transfer of property – alternatively, whether loan moneys vested in trustees – Held: loan agreement created a Quistclose trust – application dismissed.

DFS Australia Pty Limited v The Comptroller-General of Customs [2017] FCA 547, Burley J - 22 May 2017

Taxation – decision of Administrative Appeals Tribunal to affirm decision refusing claims for drawback of import duty on goods exported from Australia – whether applicant is the legal owner of the goods at the time they are exported – application of Customs Regulations 1926 (Cth) reg 134 and Sale of Goods Act 1923 (NSW) ss 22 and 23 Statutory interpretation – correct construction of legal owner – consideration of the Customs Regulations 1926 (Cth) and the Customs Act 1901 (Cth) – whether expression “the legal owner” includes singular and plural

Administrative Appeals Tribunal

Morgan and Commissioner of Taxation [2017] AATA 811, Egon Fice, Senior Member - 6 June 2017

Egon Fice, Senior Member

Taxation – review of objection decision - income tax – whether applicant reported correct amount of GST payable in quarterly tax periods - GST shortfall – whether applicant entitled to input tax credits claimed in BAS statements – administrative penalty for failure to take reasonable care – onus of proof – burden of proof not discharged by applicant – decision affirmed

Victoria Supreme Court

Telecommunications Industry Ombudsman Ltd v Commissioner of State Revenue [2017] VSC 286, Croft, J - 1 June 2017

Payroll tax – Charitable institution – Public benefit – Dominant purpose – Telecommunications Dispute Resolution Service – Nature of characterisation – Effective activities for benefit of members of the public – Statute of Charitable Uses 1601 (Eng) (Statute of Elizabeth) – Payroll Tax Act 2007, s 48(1) and (2) – Taxation Administration Act 1997, Part 4 and Part 10 – Taxation Administration Act 1997, s 96.

Western Australia Supreme Court

Deputy Commissioner of Taxation v Casley [2017] WASC 161, Le Miere J, 16 June 2017
Practice and procedure - Summary judgment - Application for summary judgment
brought by plaintiff - Whether summary judgment ought to be entered - Whether
jurisdiction to hear claim - Turns on own facts
Practice and procedure - Application to set aside writ of summons - Turns on own facts

Colin Fong

17 Tax and related meetings

Local

TTPI Research Seminar (June), *Governing the Poor in New Zealand* Associate Professor Lisa Marriott, Tuesday 27 June, 4.30pm – 5.30pm, Crawford School of Public Policy, Australian National University
<<https://taxpolicy.crawford.anu.edu.au/department-news/10361/tpi-seminar-series-governing-poor-new-zealand>>

Behavioural Economics, Nudging and Improving Tax Compliance, Associate Professor Simon James, Exeter University, 30 June 2017, UNSW – room TBA, 12.30-2.00pm. RSVP: f.martin@unsw.edu.au for catering purposes as a light lunch will be provided.

Abstract: This paper examines the contributions behavioural economics in general and ‘nudging’ in particular can make to improving compliance with tax systems. Two broad approaches to promoting tax compliance are identified, one based on the assumption that taxpayers make ‘rational’ economic decisions with respect to their legal obligations and the other involving an understanding of a wider range of factors influencing taxpayers’ behaviour. It is shown that behavioural insights and ‘nudging’ have considerable potential to improve tax compliance further without some of the disadvantages that can be associated with an approach based on detection and penalties.

The **8th Qld Tax Researchers' Symposium** to be held 3 July 2017 at QUT in Brisbane Australia. You can now register to attend this event. This event brings together tax academics and research higher degree students to discuss and present their current research interests. 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.

It is free to attend but numbers are limited and you need to register at:<https://www2.eventsd.com/event/2935/queenslandtaxresearchersymposium/register>

ALTA (Australasian Law Teachers Association) Conference, University of South Australia from 5-8 July 2017, on the theme of “Law on the Line”. The Call for Papers is now open, and registration was available from Monday 16th January. I would encourage all members of the Revenue Law Interest Group to attend – the Group has been very active in recent years, and will hopefully continue to grow. If you have any queries, please contact me by email or phone (0409.778.318). Robin Woellner <robin.woellner@jcu.edu.au> Convenor, ALTA Revenue Law Interest Group

Festival of Outrageous Tax Ideas 2017 University of New South Wales School of Taxation and Business Law, UNSW CDB Campus, Thu. 13 July 2017 9:00 am – 5:00 pm AEST 1 O'Connell St, Sydney, NSW 2000 <<https://www.eventbrite.com.au/e/festival-of-outrageous-tax-ideas-2017-tickets-35031202269>>

What shall we do with Company tax? Barton Theatre, Level 1, JG Crawford Building 132, Lennox Crossing, Australian National University, 24 - 25 July 2017. **Registration is free but places are limited!**

Speakers include Michael Devereux, Oxford University; David Rosenbloom, New York University School of Law; Yariv Brauner, University of Florida; Graeme Cooper and

Richard Vann, University of Sydney; John Taylor, University of Melbourne and many others. Contact Diane Paul diane.paul@anu.edu.au 02 61259318
Registration at <<https://taxpolicy.crawford.anu.edu.au/news-events/events/9553/what-shall-we-do-company-tax>>

TTPI Research Seminar (July), *Sheep, kangaroos, bunnies and hypocrisy: Australian international tax policy after the OECD's BEPS Project* **Professor John Taylor**, Thursday 20 July, 12.15pm – 1.30pm, Crawford School of Public Policy, ANU
<https://taxpolicy.crawford.anu.edu.au/news-events/events/10442/sheep-kangaroos-bunnies-and-hypocrisy-australian-international-tax-policy>

The one-day Executive Education Introductory course at Crawford School on **Gender analysis of public policy**, Monday 31 July 2017, 9.30-4.30pm, led by Professor Miranda Stewart with Dr Monica Costa. More details are available
<<https://crawford.anu.edu.au/executive-education/course/introductory/9008/gender-analysis-public-policy>>

The Great Tax Debate

16 August 2017, the Australian Tax Research Foundation (ATRF) in conjunction with The Tax Institute will be running an all-day debate style seminar looking at various aspects of the tax system such as the future of imputation, returning CGT to its basic principles and ridding the GST system of so many tax-free classifications. Promises to be a highly controversial and stimulating day.

You can register for the event via:

https://eportal.taxinstitute.com.au/Meetings/Meeting.aspx?ID=38519&utm_source=TaxVine&utm_campaign=0ea520e54e-Taxvine130417&utm_medium=email&utm_term=0_df128cff6f-0ea520e54e-97628397

The **2018 ATTA conference** will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018.
The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"
The call for abstracts and registrations will be occurring later in 2017.
For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh Jonathan.Teoh@monash.edu

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 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.
• CEE Vienna International Tax Law Summer School 2017 - July 10 – 14, 2017

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from 28-29 September 2017
<<https://law.arizona.edu/gcet18-call-papersabstracts>>

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 2017
Global VAT 26-29 June 2017, Amsterdam
Global VAT – Specific Countries 28-29 June 2017, Amsterdam
Tax Planning in Africa and the Middle East 4-7 July 2017, Amsterdam
International Tax Aspects of Permanent Establishments 5-8 September 2017, Amsterdam
Substance in International Tax Planning 11-13 September 2017, Singapore
Tax Accounting 20-22 September 2017, Amsterdam
Transfer Pricing Valuation 28-29 September 2017, 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>
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>

26th Annual 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) < <http://trn.taxsage.co.uk/conference-2>>

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.

18 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:

Could Other Countries Learn from Australia's Charter of Budget Honesty? - Usman W Chohan, 13 June 2017

An Update of GST in India - Sacchidananda Mukherjee, 08 June 2017

Tax Avoidance: Rational Ignorance of Law - Nigar Hashimzade, 06 June 2017

Budget Forum 2017:

Women in Economics: Tax, Transfers and Budget Fairness – **Miranda Stewart**

Women in Economics: Housing in Budget 2017-18 – Rachel Ong

Women in Economics: Federal Budget Reflections – Danielle Wood

'Black Economy' a timely new focus for tax integrity measures – Joel Emery

Welfare Changes stigmatise recipients and are sitting on shaky ground – Peter Whiteford

Back to surplus? – Mathias Sinning

Who will wear the bank levy? – John Freebairn

No super fix to housing, or to super – **Emily Millane**

Changes to HECS-HELP and University Funding – Bruce Chapman

Federal budget is politically pragmatic but economically risky – John Hewson

Bank levy – a tax in search of a rationale – David Ingles and **Miranda Stewart**

A budget that invests in evidence? – Nicholas Biddle

The excess burden of company tax – Chung Tran and Sebastian Wende

The budget is too important to be hijacked by clever politics – John Hewson

(2017) 4 (3) *Australian Tax Law Bulletin*

General Editor's introduction - **Helen Hodgson**

Transitional rules to reset the cost base of assets that support pensions and TRIS in SMSFs using the proportionate method - Brett Davies

Leasehold property and the deductibility of stamp duty - **John McLaren** and **John Passant**

Revisiting Div 7A — a critique of the current ATO position - Vasilios (Bill) Mavropoulos

Bain, Kathrin ‘FactCheck Q&A: does Australia have one of the highest progressive tax rates in the developed world?’ *The Conversation* 19 May 2017, reviewed by **Helen Hodgson** <<https://theconversation.com/factcheck-qanda-does-australia-have-one-of-the-highest-progressive-tax-rates-in-the-developed-world-77785>>

Coleman, Andrew ‘Housing, the ‘Great Income Tax Experiment’, and the intergenerational consequences of the lease’, University of Otago Economics Discussion Papers, Number 1709, 30 Apr 2017
<<http://www.otago.ac.nz/economics/otago642975.pdf>>

Coleman, William (ed) *Only in Australia: the history, politics, and economics of Australian exceptionalism*, Melbourne, Oxford University Press, 2016

- 1: William O. Coleman: The Australian Exception
- 2: Geoffrey Blainey: Australian Exceptionalism: A Personal View
- 3: William O. Coleman: Theories of Australian Exceptionalism
- 4: Greg Melleuish and Stephen A. Chavura: Utilitarianism contra Sectarianism: The Official and the Unauthorised Civic Religion of Australia
- 5: Henry Ergas: Tocqueville, Hancock, and the Sense of History
- 6: J.R. Nethercote: Australia's 'Talent for Bureaucracy' and the Atrophy of Federalism
- 7: Phil Lewis: Australia's Industrial Relations Singularity
- 8: William O. Coleman: Australia's Electoral Idiosyncrasies
- 9: Jonthan Pincus: Socialism in Six Colonies: The Aftermath
- 10: Adam Creighton: We must all be capitalists now: The Strange Story of Compulsory Superannuation in Australia
- 11: Richard Pomfret: Australia's Economic Mores through the Lens of the Professional Sports Industry: Individual Rights or State Paternalism?
- 12: Peter Yule: The Industrialist, the Solicitor, and Mr Justice Higgins: Some Biographical Insights into the Harvester Case of 1907
- 13: Nick Cater: Barons versus Bureaucrats: the History of the Grain Trade in North America and Australia
- 14: J.R. Nethercote: Australia's Distinctive Governance: Westminster, Ottawa, and Canberra Differentiated
- 15: Keith Rankin: Australia and New Zealand: Parallel and Divergent Paths

Davis, Kevin ‘A better alternative to levying the bank tax’ *The Conversation* 13 June 2017 <<https://theconversation.com/a-better-alternative-to-levying-the-bank-tax-79334>>

Hodgson, Helen ‘With its 2017 budget the government is still discouraging women’ *The Conversation* 19 May 2017 <<https://theconversation.com/with-its-2017-budget-the-government-is-still-discouraging-women-77874>>

Inspector General of Taxation *Review into the future of the tax profession*. Media release, and Terms of reference <<http://igt.gov.au>>

(2017) 19 (1) *Journal of Australian Taxation*

Why the Australasian Tradition of Labour Defence is a Barrier to Universal Basic Income - **Jonathan Barrett**

Digital Currency: Maybe a ‘Bit Player’ Now, but in the Longer Term A ‘Game Changer’ for Tax – **Steven Stern**

Mortimore, Anna ‘Australia has stalled on car efficiency’ *The Conversation* 9 June 2017 <<https://theconversation.com/australia-has-stalled-on-car-efficiency-78920>>

National Foundation for Australian Women, *Gender Lens on the Budget 2017*, <http://www.nfaw.org/gender-lens-on-the-budget/> contributions by **Helen Hodgson** and **Miranda Stewart** among many others.

Ryan, Emma ‘Tax – a viable practice area in today’s legal market’, *Lawyers Weekly* 19 May 2017 <https://www.lawyersweekly.com.au/careers/21132-tax-a-viable-practice-area-in-today-s-legal-market?utm_source=Lawyers%20Weekly&utm_campaign=29_05_17&utm_medium=email&utm_content=7>

Stewart, Miranda ‘New tax treaty will close loopholes that allow multinationals to avoid tax’ *The Conversation* 13 June 2017 <<https://theconversation.com/new-tax-treaty-will-close-loopholes-that-allow-multinationals-to-avoid-tax-78595>>

Thomas, Rhydian and Windelov, Kirsten (ed) *Progressive thinking: ten perspectives on tax*, Wellington, New Zealand Public Service Association (PSA), 2017 <www.psa.org.nz/taxbooklet>

Talking tax, with context and all that by Morgan Godfery

2. History of tax policy in New Zealand by **Lisa Marriott**

3. What my parents taught me about tax (and fairness) by Max Rashbrooke

4. Taxing wealth by Bill Rosenberg

5. Four tax myths that might pop up this year by Keith Ng

6. Tax and the Social Contract by Bob Stephens

7. Climate change and tax policy by Paul Young

8. New Zealand’s tax settings in an international context by Terry Baucher

9. Tax and family assistance by Susan St John

10. A light touch on foreign trusts and companies by Shamubeel Eaqub

Overseas

International Bureau of Fiscal Documentation *White Papers*

<<http://fd7.formdesk.com/ibfd/WhitePaperRegistration>>

New Chinese Rules on Special Tax Investigation Adjustments and Mutual Agreement Procedures - Shiqi Ma

Will Trump’s Tax Reform Make America Great Again? Aleksandra Bal

OECD Multilateral Convention: Flexibility versus the BEPS Project - Adrián Grant Hap

Trump’s Tax Plan - Mike Hammer

Tax Rulings and State Aid Investigations: The Apple case - Aleksandra Bal

US Treasury Department expresses concerns with European Commission’s State aid investigations - Wooje Choi

European Union: Blacklists as a tool to fight tax avoidance - Aleksandra Bal

EU Anti-Tax Avoidance Directive – Overview and some prospective effects - Oana Popa

Tax Treaties: Time for a New Approach? Victor T Chew

World Tax Journal Number 2 - 2017

Tax Confidentiality: A Legislative Proposal at National Level - Anna-Maria Hambre

Taxing Robots? From the Emergence of an Electronic Ability to Pay to a Tax on Robots or the Use of Robots - Xavier Oberson

Profit Attribution to Dependent Agent Permanent Establishments in a Post-BEPS Era - Raffaele Petrucci and Raphael Holzinger

Abuse and Aggressive Tax Planning: Between OECD and EU Initiatives – The Dividing Line between Intended and Unintended Double Non-Taxation - Félix Daniel Martínez Laguna

19 Quotable quotes

“Fortescue Metals Group founder and billionaire Andrew “Twiggy” Forrest and his wife Nicola made the single biggest philanthropic donation by a living person in Australian history on Monday: \$400m, to be distributed to several causes of the Forrests’ choosing.

For that, they are to be congratulated.

But perhaps Andrew Forrest's companies could have just paid more tax.

Philanthropy from wealthy individuals is many things: generous, inspiring, and selfless. But it is also inherently undemocratic. It vests massive power in the hands of the giver to determine how much money is available and what causes merit support.

This is not to say philanthropy has no role to play in a democracy. It does. But democracies cannot allow wealthy individuals and successful organisations to use philanthropy as a substitute for paying tax. That's no longer democracy: it is oligarchy.

Forrest and Fortescue Metals Group have demonstrated an aversion to paying tax. FMG officials told a Senate hearing in 2011 that the company had never paid company tax (but had paid \$450m to \$500m per year in mining royalties).

In 2013, Forrest and FMG challenged the mining tax in the high court. They lost."

Source: Keneally, Kristina 'Twiggy Forrest's philanthropy is great. But he could have just paid more tax' *The Guardian Australia* 24 May 2017
<<https://www.theguardian.com/commentisfree/2017/may/24/twiggy-forrests-philanthropy-is-great-but-he-could-have-just-paid-more-tax>>

"We don't pay taxes. Only the little people pay taxes."

Source: Leona Helmsley, from James, Geoffrey *130 Inspirational quotes about taxes*
<<https://www.inc.com/geoffrey-james/130-inspirational-quotes-about-taxes.html>>

"Income tax returns are the most imaginative fiction being written today."

Source: Herman Wouk, from Khurana, Simran *Tax quotes: funny tax quotes that unravel the mystery of income tax*, Updated March 02, 2017 <<https://www.thoughtco.com/tax-quotes-and-sayings-2832808>>

ATTA News July 2017

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

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

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

Contents	
1 Presidential column	1
2 Vale Gordon Stewart Cooper AM, 1951—2017	2
3 Call for Tributes	4
4 ATTA's 30th Conference	4
5 Call for Past ATTA Conference Papers	6
6 ATTA Hill Medal	7
7 Arrivals, departures and honours	8
8 Tax Teachers Discussion Group	3
9 Promoting Women in Tax Academia Scholarship – Call for applications	3
10 Postdoctoral Fellowship Opportunities at Melbourne Law School	5
11 New Zealand developments	6
12 Queensland Tax Researchers' Symposium 2017	6
13 Law Council scholarships	7
14 Inspector-General of Taxation Future of the tax profession – IGT review	7
15 Vacancies	8
16 Call for papers	8
17 ATTA people in the media	9
18 Recent Australian tax cases	9
19 Tax and related meetings	10
20 Recent publications	13
21 Quotable quotes	17

1 Presidential column

Last month we lost a dear member of our ATTA family – ATTA Patron Gordon Cooper AM. Over the last few weeks many have shed a tear, reflected and celebrated the contribution that Gordon made to tax and the broader community. The ATTA Executive wants to ensure that Gordon's contribution to tax and ATTA is celebrated and remembered.

In this ATTA newsletter we have a beautiful tribute from ATTA's Patron – Cynthia Coleman. Below there is also a Call for Tributes from ATTA members to be forward to Kathrin Bain (Vice President), who is coordinating ATTA's tribute to Gordon. The aim is to collate these personal tributes for the August ATTA newsletter, as well as extracts to be included in this year's JATTA to be published in December. Also we are working with the 2018 ATTA Conference team to organise something so we can join together at the conference to celebrate Gordon's contribution.

While we feel pain and sorrow at Gordon's passing – that is because he was such a great human and scholar – a fine embodiment of what ATTA stands for.

Please let Kathrin or I know of any further ideas you have to celebrate the Man in Pink.

All the best

Brett Freudenberg



2 Vale Gordon Stewart Cooper AM, 1951—2017

I met Gordon in 1980 when I joined Sydney University Faculty of Economics and the person lecturing in Tax suggested I join the Tax Institute. Their conferences were much more informal then, the Sydney ones were often held in Leura in the Blue Mountains and after the Saturday night dinner everyone swapped ideas and discussed the latest structures they were using. It was very collegial and in my memory less commercially competitive than today.

As we all know, Gordon was very welcoming to all newcomers in tax. When I took my first sabbatical in 1985 and went to England Gordon said to me “I’m a partner at KPMG, there is a big reception there, come along.” We became friends. Later when his daughter Meryn, aged 14, was interested in film studies I was able to recommend THE ultimate film magazine for her to subscribe to.

In addition to his professional practice Gordon also taught and published in his specialist area Capital Gains Tax; co-authored, first with Michael Inglis then with Chris Evans, specialist books that are used by practitioners and students. Cooper and Evans became the impetus for his joining ATTA.

Gordon was surprised and almost overwhelmed when he was invited to become ATTA’s patron. He had known and, like everyone, admired Justice Graham Hill. Gordon gave the Patron’s address at every conference, instituted the patron’s drinks (which he funded personally) and established the patron’s encouragement prize for PhD students. We always discussed carefully who would receive it—we usually found we had selected the same person. When there were parallel sessions and we couldn’t attend them all we compared notes before deciding on the winner. Where we didn’t agree initially, we discussed it without any controversy.

It was Gordon who encouraged me to apply for membership of the first national Tax Practitioner’s Board—he had been one of the three members of the State Board in New South Wales for many years. In 2009 the TPB worked very hard on developing educational policies. Gordon often said what a great advantage it had been to him to study more Commercial Law in England than was normally studied in accounting degrees and he supported the implementation of that policy for registered tax agents in Australia.

Gordon loved cricket and rugby. Some of the ATO staff who worked with him on both the state and national Tax Agents’ Board were remembering fun times with him. Once, reviewing his schedule of meetings, he said that we’d have to postpone next week’s meeting “because I’m off to the cricket”. Subsequently they realized he was going to Lord’s. He always warned the TPB that he couldn’t make the December meeting unless

it was held in Perth because he couldn't miss the test there. Chris Evans often attended the Perth and other tests with Gordon. Several ATO staff came to his funeral.

Gordon, together with friends Richard Collins (now the ATTA auditor), Paul Kenny and Michael Walpole made a fashion statement at the Sydney pink test by dressing in hot pink suits and dyeing their beards and found themselves on television. Paul Kenny, Gordon and Michael Blissenden adopted yellow for the Adelaide test.

When his daughter Meryn was pregnant he said to me "I'll take him to the cricket." I asked "what if it's a girl?" and his instant reply was "I'll take her to the cricket." Meryn has two daughters and his son Angus has one son. What a loss for them all.

Gordon's knowledge and love of wine was encyclopaedic. He invested in vineyards and had a place in the Hunter Valley where friends who came for the weekend during the season assisted in promoting tasting evenings at local vineyards.

Wherever ATTA was held Gordon usually arranged a post conference tour of vineyards for a few friends. He knew all the winemakers personally so it was always great fun. This year Richard and I with Kath and Gordon visited vineyards in the Masterton area in New Zealand. I thought to myself only Gordon would know the one vineyard which made a pinot blanc. Another interest of Gordon's was craft beer and somehow on these trips we seemed randomly to find and visit several breweries.

On that same trip when we were having breakfast in a little café on Sunday morning Gordon wandered off for about fifteen minutes. When he returned he had bought me three P.G. Wodehouse books at a second hand bookshop that was open because I had been discussing how much I love them and how very few books make you laugh out loud. At his funeral Gordon's brother younger Duncan said Gordon loved to give books as a present but he usually read them first.

Gordon loved cars and motoring. In recent years he participated annually in the Variety bash, a rally held in August. One of his many happy memories was the time it concluded in Broome and he visited the open air cinema, sat in a canvas deck chair and watched "Red Dog" under the stars.

He was very generous. When friends of mine were returning to Australia with a new schedule of spending six months here and six months in London where they had lived for the past twelve years they needed some specialist advice on residence. I recommended Gordon and he checked whether it was to be a "freebie", which hadn't occurred to me but in his generosity it had to him.

Many people have their own special memories of Gordon. We will be able to share more at ATTA in January. He had had heart surgery last year, which reminded him he was mortal.

He was hit by a car at St Leonard's crossing the road to a Variety meeting. It was close to Royal North Shore hospital so he had specialist care from the outset. After a few days a decision was made to turn off his life support.

Hundreds came to his funeral and everyone had nothing but happy memories of him. His brother Duncan, who works for BBC television in London, spoke as did Meryn and Angus.

Wherever I went in Sydney this past week and I bumped into a tax person they always said what a tragic loss and what a wonderful contributor he was. He was very proud to have been awarded an AM for services to the tax profession and to the community as an advisor on national taxation and legislative reform, and through education and

professional organisations. At the funeral we learned of his ultimate contribution—he was an organ donor.

Cynthia Coleman
July 2017

3 Call for Tributes

Kathrin Bain will be collecting tributes to Gordon Cooper, for possible publication in the next ATTA News. Please forward to Kathrin <k.bain@unsw.edu.au>

Here is a list of tributes to date.

Walpole, Michael 'Gordon Cooper Visiting Professorial Fellow School of Taxation & Business Law', 26 June 2017 <<https://www.business.unsw.edu.au/our-people/gordoncooper>>

Hayes, Terry 'Vale – Gordon Cooper AM' *Weekly Tax Bulletin* 26 June 2017 [946] Media Dragon 26 June 2017 'Vale Gordon Cooper' <<http://amediadragon.blogspot.com.au/2017/06/vale-gordon-cooper-am.html>>

Vann, Richard 'Message from the International Fiscal Association Australian Branch Executive Committee' email, 28 June 2017 (Gordon Cooper was the Chair of the IFA Australia Committee and a very long-standing leader and member of IFA Australia).

Walsh, Katie 'Hearsay – Vale Gordon Cooper' *Australian Financial Review* 30 June 2017 p 32 <<http://www.afr.com/business/legal/judge-has-courtroom-in-stitches-over-class-action-and-vale-cooper-20170627-gwz97w>>

Kane, Lisa 'Vale Gordon S. Cooper AM', The Rugby Club Sydney 30 June 2017 <<http://www.rugbyclub.com.au/2017/06/vale-gordon-s-cooper>>

Death notice, *Sydney Morning Herald* 1 July 2017

<http://tributes.smh.com.au/obituaries/smh-au/obituary.aspx?n=gordon-stewart-cooper&pid=185956343>

Memories & condolences <<http://www.legacy.com/guestbooks/smh-au/gordon-stewart-cooper-condolences/185956343?cid=full>>

Variety 'Donations in Memory of Gordon Cooper AM'

<<https://www.variety.org.au/nsw/gordon-cooper-donation-page>>

Southern Cross Garrison Woolworths Rutherford are holding a fundraiser for Variety Club to honour Gordon Cooper, Woolworths Rutherford time 1000hrs to 1400hrs date 08/07/2017 <<http://www.501scg.com/scg/signupsheet.php?eid=479>>

Wallis, Chris 'Gordon Stewart Cooper' (2017) 4 (5) *Australian Taxation Law Bulletin* (forthcoming)

4 ATTA's 30th Conference

We invite you to submit a paper to the upcoming Australasian Tax Teachers' Association's 30th Annual Conference. The theme of the conference is "*Sharing the Burden- Tax Reform's Shifting Winners and Losers*".

The Monash Business School at **Monash University** will host the conference at the Caulfield Campus in Melbourne from 17 to 19 January 2018. Melbourne is an exciting place to be over the summer. Delegates' partners and family members can enjoy the Australian Open Tennis, cricket, beaches, cultural activities and festivals. The Welcome Reception on Wednesday evening, 17 January, will be at our new rooftop pavilion at the

Caulfield Campus. The conference dinner on Thursday night, 18 January, will be at the Melbourne Cricket Ground (MCG), which is next to the Tennis Centre.

Call for Abstracts

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 17 January 2018 where they can present their work.

Six conference fee scholarships will be provided for PhD students. Please complete the scholarship application form (see conference website link below) by Monday 14 August 2017 if you want to be considered for a scholarship.

Prizes for the best tax research paper and the best PhD student paper will be awarded.

If you want to present at the main conference, email your abstract of no more than 500 words to:

Dr Ken Devos: ken.devos@monash.edu or

Dr Diane Kraal: diane.kraal@monash.edu

by Monday 14 August 2017. We will advise you of acceptance by Friday 1 September 2017.

If you want to present at the PhD symposium, email your abstract to:

Mr Toan Le: toan.le@monash.edu by Monday 14 August 2017. We will advise you of acceptance by Friday 1 September 2017.

The ATTA 2018 conference fees have increased slightly from the indicative prices published in the last newsletter. All efforts have been made to keep the conference fees low, and the 2018 ATTA conference fees are consistent with those for 2017 in New Zealand.

Registrations for ATTA 2018 are now open via the link:

business.monash.edu/atta-2018

Super early bird Registration rate by 15 September 2017, \$565

Early bird Registration rate by 2 October 2017, \$620

Standard Registration rate by 30 November 2017, \$660

ATO / IR Registration (2 days, excluding conference dinner) \$305

ATO / IR Registration (1 day, excluding conference dinner) \$150

PhD Student Registration rate with dinner, \$395

Accompanying persons - opening function, \$65

Accompanying persons - conference dinner, \$120

Accompanying persons - closing function, \$45

Accommodation Options

As January is a busy time of year in Melbourne, it is highly recommended that you book your accommodation promptly. Please see below accommodation options which have been allocated for conference delegates.

Quest On Bourke

1 Bedroom standard apartment - \$169 per night
1 Bedroom deluxe apartment - \$199 per night

When booking please use Corporate code:- ATTA2018. The corporate room rate will not be offered if code is not given at time of booking.

Punthill Apartments Flinders Lane

Studio Apartment - \$227 per night
1 Bedroom Apartment - \$247 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if code is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments Flinders Lane.

Punthill Apartments South Yarra

Studio Apartment - \$230 per night
1 Bedroom Apartment - \$250 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if reference number is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments South Yarra.

If you have any questions please contact:

Ken Devos: ken.devos@monash.edu

Diane Kraal: diane.kraal@monash.edu

Jonathan Teoh: jonathan.teoh@monash.edu

5 Call for Past ATTA Conference Papers

The ATTA Executive have committed funds towards the '**Digitisation of Past ATTA Conference Papers**'.

Currently on the Pandora site (<http://pandora.nla.gov.au/tep/2352>) conference papers from all the conferences held between 1996 to 2016 have been digitised and can be assessed by members. The papers from the 1998 (University of Sydney) and 1997 (University of Auckland) conferences are missing and we would like to call on ATTA members to submit any papers they may have presented at these conferences so that they can be recorded with the others within this time period.

+

Pre-1996 papers....

It is also important to record the history of ATTA and the conference papers that have been presented over its lifetime. The papers can demonstrate the valuable contribution members have made to taxation literature and the taxation profession since its inception. Many of these early papers are the starting point for current researchers of today. We would like to ask members to look through their old papers that may be sitting in boxes, on USBs' or computer drives that date back past and including 1995 and forward them to Annette Morgan (Curtin University) who has been appointed as the ATTA Executive Member to help coordinate this process and arrange for the digitisation of the papers on the Pandora site.

All papers can be forwarded to Annette Morgan either by email annette.morgan@cbs.curtin.edu.au or posted to Annette Morgan c/o Curtin Law School, GPO Box U1987, Perth, WA, 6845. Please feel free to call Annette on either 08 9266 7106 or 042284439 if you wish to discuss the papers you may have.

It would be great if we could look back on some of these papers that help shaped the views and concepts of the early researchers at the upcoming 30th ATTA conference in Melbourne next January.

So please take the time during the upcoming semester breaks to do a bit of spring cleaning and forward your treasures to Annette.

Annette Morgan

6 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 Brett Freudenberg (President) via email: b.freudenberg@griffith.edu.au, by 31 July 2017.

Nominations must address:

- (a) 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).
- (b) 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-teachersassociation/atta-medal>

2017 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:

7 Arrivals, departures and honours

Richard Cullen has recently been reappointed for two further years, from January 2018 to January 2020, as a Visiting Professor in the Faculty of Law (FLW) at The University of Hong Kong. Richard will continue as the Coordinator of the Tax Law Research Programme (TLRP) in the FLW.

If you are travelling through Hong Kong, the TLRP is always pleased to welcome visitors. You can contact Richard at: richard.cullen@gmail.com

Alison Pavlovich, formerly with the Eastern Institute of Technology, Hawke's Bay, New Zealand, will be working at Massey University, Palmerston North from next semester.

The Senate Economics References Committee Corporate Tax Avoidance Public Hearing Monday 3 July 2017 in Canberra included **Diane Kraal** as a witness. On Tuesday 4 July 2017 in Sydney, **Richard Vann** and **Antony Ting** appeared as witnesses. Transcripts available at http://parlinfo.aph.gov.au/parlInfo/download/committees/commsen/b837edf3-1ca4-4dde-86c4-6e7d2ca9ee79/toc_pdf/Economics%20References%20Committee_2017_07_03_5234.pdf;fileType=application%2Fpdf and http://parlinfo.aph.gov.au/parlInfo/download/committees/commsen/06d55af3-526c-4782-9e55-bc2fc5ed09e5/toc_pdf/Economics%20References%20Committee_2017_07_04_5

“It is with great sadness that we report the untimely passing of Professor **Tim Edgar** (Osgoode Hall Law School, York University, Toronto), who died at the age of 56 on 9 December 2016 after a long battle with cancer. Tim was well known in the professional and the academy, being a regular visitor to Australia presenting at both professional and academic conferences. Tim was briefly a member of faculty at Sydney Law School before resigning due to illness. His expertise was recognised with the award of the Douglas J Sherbaniuk Distinguished Writing Award in 2001 and the Canadian Tax Foundation's Lifetime Contribution Award. His extensive contributions to the Canadian Tax Foundation and the Canadian Tax Journal are noted here. He will be missed.”

Source: University of Sydney, Sydney Law School News Professor Tim Edgar 24 January 2017 <<http://sydney.edu.au/news/law/436.html?newsstoryid=16314>>
See also ‘Western Law mourns the passing of Tim Edgar’, 13 December 2016 <http://law.uwo.ca/news/2016/western_law_mourns_the_passing_of_tim_edgar.html>

8 Tax Teachers Discussion Group

Dear colleagues

Thank you for those of you who have already expressed an interest in joining the ‘Tax Teachers Discussion Group: The forum for new perspectives on tax teaching’. It’s not too late to join if you haven’t already done so, and everyone is welcome!

Our group aims to discuss in an informal way the issues surrounding tax teaching and share effective teaching strategies amongst cross-institutional colleagues. These may include issues of curriculum design, the extent courses should review issues of tax policy, the incorporation of teaching technologies in courses, and ethical issues and tax.

Our inaugural dinner (sponsored by LexisNexis) will be held on 10 August 2017 in the Sydney CBD.

Please advise us of your interest so that we can add you to our mailing list.

Malcolm Joyce
Macquarie Law School
malcolm.joyce@mq.edu.au

Ann Kayis-Kumar
UNSW School of Taxation &
Business Law
a.kayis@unsw.edu.au

9 Promoting Women in Tax Academia Scholarship – Call for applications

ATTA recognises that although around half of all tax academics in Australia and New Zealand are women, women are underrepresented at the higher academic levels. Professors are more than twice as likely to be male as female. Associate

professors are twice as likely and senior lecturers nearly twice as likely to be male. It is only at the lecturer level that females outnumber males.

It has therefore been decided to offer 1 scholarship each year valued at \$1,000 to a woman applicant at the lecturer/senior lecturer level to assist them to attend and present a paper at the annual ATTA Conference.

Academics must make a case for the funding on the basis that they have no, or inadequate funding from their home university. The successful applicant would commit to present a paper at the conference, with the intention that it would be turned into a ranked (either ABDC or law appropriate) publication. Both the conference paper and publication would state that the author was supported by the ATTA Promoting Women in Tax Academia Scholarship. The successful applicant will be mentored by a senior woman tax academic in order to assist them towards gaining this publication. This mentor will not be a co-author.

Please submit your application on the form attached to the newsletter by Wednesday 30 August 2017 if you wish to be considered for the scholarship.

Applications should be emailed to Associate Professor Lisa Marriott (Vice President – ATTA) at Lisa.Marriott@vuw.ac.nz

The successful applicant will be selected by a panel made up of senior female members of ATTA. The panel's decision will be communicated to the successful applicant within approximately 4 weeks after the closing date. Its decision will be final.

**ATTA Promoting Women in Tax Academia Scholarship
EXPRESSION OF INTEREST FOR SCHOLARSHIP
to attend the annual 2018 ATTA Conference**

[from 17th January to 19 January 2018 at Monash University (Melbourne)]

Name of applicant	
Institution where the applicant is employed	
Academic level	
Year commenced ongoing employment as an academic	
Research Paper Title	

Summary of proposed paper (maximum 500 words)

Budget Justification for use of \$1,000:

Conference Registration	
Airfares	
Accommodation	
Per diem	
Taxis and incidentals	

Statement regarding any additional conference funding available from the applicant's home institution:

Signature of Applicant: _____

Date: _____

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10 Postdoctoral Fellowship Opportunities at Melbourne Law School

There are two postdoctoral fellowship opportunities currently available at Melbourne Law School: the University of Melbourne's McKenzie Postdoctoral Fellowship and the Melbourne Law School Postdoctoral Fellowship. Fellows will be employed at Level A6 (approx. AUD \$87,000 p.a.) for three years (McKenzie) or two years (MLS). McKenzie Fellows will receive an additional \$25,000 research project fund for the duration of their Fellowship; MLS Postdoctoral Fellows will receive \$15,000. Fellowships commence in the period 1 January to 30 June 2018 (and preferably before 31 March 2018).

The Fellowships are open to recently graduated PhD students of any nationality. Applicants must have been awarded their PhD from 1 January 2015. The deadline for Melbourne Law School Postdoctoral Fellowship applications is Sunday 16 July 2017. The deadline for the McKenzie Postdoctoral Fellow expression of interest is Friday 28 July 2017.

Further information about these two opportunities for early career researchers to join Melbourne Law School is available here <<http://law.unimelb.edu.au/research/for-researchers/ecr/ecr-opportunities>>.

11 New Zealand developments

On 22nd June, the Minister of Revenue announced that Inland Revenue business tax debtors with outstanding debts in excess of \$150,000 may have their information released to certain approved credit reporting agencies. The reason provided for this policy is to protect creditors who may not be aware that they are dealing with businesses that have significant tax debt. The policy came into force on 29th June 2017. It is currently limited to companies with outstanding tax debt. On 19th June, the Ministers of Finance and Revenue announced new proposals to simplify personal income tax. The proposed changes will mean that individuals who only have income from salary, wages or investments will no longer have to file a tax return to receive a tax refund (or account for tax payable). This will impact mostly on people who have not worked for a full year, have had income taxed at the wrong rate, or who have earnings that fluctuate.

Inland Revenue have clarified in QB 17/07 (Resident and non-resident withholding taxes: non-cash dividends) whether the income of a person who receives a non-cash dividend includes any resident withholding tax (RWT) or non-resident withholding tax (NRWT) on the dividend. This publication confirms that the income includes any RWT or NRWT paid for the dividend. The reason for this clarification is that tax is withheld from the dividend income when the dividend is paid in cash, but for a non-cash dividend withholding tax must be paid in addition to the dividend income.

Inland Revenue have also clarified the income tax treatments of payments made or received under certain insurance policies, where the insurance policy is taken out to compensate for a loss of business profits resulting from the death or incapacitation of key employees. This is clarified in QB 17/06 (Income tax: insurance – key-person insurance policies). The publication confirms that amounts received are taxable income of the employer (under s CB 1 – business income) and the premium amounts paid are deductible under the General Permission (s DA 1).

New Zealand's tax treaty with Hong Kong was updated on 28th June. This update allows for full exchange of information on tax matters, in line with the G20 and OECD Automatic Exchange of Information global standard. The previous DTA provided for exchanges of information only on request.

Lisa Marriott

12 Queensland Tax Researchers' Symposium 2017

QUT School of Accountancy hosted the 8th Queensland Tax Researchers Symposium on 3rd July 2017. The day got off to a fantastic start with a Plenary Panel talking about research impact and engagement. Michael D'Ascenzo AO, Sarah Blakelock and David Fagan provided the audience with insights into how tax academics can increase their engagement with the profession and wider community, leading to demonstrable research impact. They also spoke of the challenges tax academics face, which was supported by a surprise guest, Pepper

the social robot. Following the plenary session, 10 different research projects were presented to a highly engaged and enthusiastic audience. Research themes broadly focused on taxpayer literacy and responsiveness, sustainability of the tax system and international tax reform. Academics were also excited to hear from the ATO about their new database which will be available later this year. After a rather full program everyone enjoyed drinks while watching the sun set over the Brisbane river from one of QUT's function rooms and balcony.

Kerrie Sadiq and Bronwyn McCredie

Dr. Amir Pichhadze: Lecturer, Deakin University Law School shares his first experience at this year's QTRS:

"I would like to share with you a short comment on my recent experience at the 8th Queensland Tax Researcher's Symposium. As a newcomer to Australia, I was eager to get a chance to start meeting some of the members of the Australasian tax community. Welcoming, hospitable, interesting and informative are just some of the many positive impressions I received. The presentations provided cutting edge and important insight into relevant and topical research. The environment was truly enjoyable. I look forward to continuing to take part of this event, and highly recommend it to everyone with an interest in taxation."

13 Law Council scholarships

The Law Council is offering three scholarships of \$5,000 to early-career lawyers for research papers in the field of business law (tax, competition, or corporations law).

The scholarships are aimed at persons at a junior stage of their career (< 4 years) in Australia, whether it be as a research student, practising lawyer, academic or member of the public service or corporate sector.

To apply lawyers will need to submit an unpublished paper of no more than 10,000 words on a topic of relevance to the chosen scholarship field by 31 July 2017.

See: <http://www.lawcouncil.asn.au/lawcouncil/about-the-law-council-of-australia?id=21>

14 Inspector-General of Taxation Future of the tax profession – IGT review

On 6 June 2017, the Inspector-General of Taxation (IGT), Mr Ali Noroozi, announced terms of reference for a review that will examine the future of the tax profession.

"The tax profession has experienced significant change. The rate of this change is only expected to accelerate in future. Importantly, the profession is not alone as this change is driven by a global phenomenon. 'Digital disruption' or digital technology through advancements such as artificial intelligence and robotics is changing the very fabric of our society – the way we work, communicate, do business and manage our social interactions," said Mr Noroozi.

The review is deliberately forward-looking and seeks to raise awareness about the risks, challenges and opportunities presented by technological, social, policy and regulatory changes.

The review will also look at the inter-relationship between members of the tax profession, the ATO and the Tax Practitioners Board, which regulates tax practitioners and financial advisers.

Submissions are strictly confidential. Your submission should also address the terms of reference available on the IGT website:

<http://igt.gov.au/publications/reports-of-reviews/review-into-the-future-of-the-tax-profession/>

Submissions are due by 28 July 2017.

15 Vacancies

Australia Indonesia Partnership for Economic Governance (AIPEG)

AIPEG is currently advertising for two senior short term positions based in Jakarta: a Tax/Revenue Policy Adviser and Team Leader, and a Tax/Revenue Administration Adviser and Team Leader. Further details are below.

Senior Tax/Revenue Policy Adviser and Team Leader:

<http://aipeg.or.id/opportunities/23-senior-revenue-policy-adviser-jakarta>

Senior Tax/Revenue Administration Adviser and Team Leader:

<http://aipeg.or.id/opportunities/24-senior-revenue-administration-adviser-jakarta>

16 Call for papers

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

Both hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles 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.

We also 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.

Finally, we seek **Policy Briefs** for our series which 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. Please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

17 ATTA people in the media

Deutsch, Robert

Mather, Joanna 'Company tax cut eligibility 'mind-boggling'' *Australian Financial Review* 11 July 2017 p 5

Kraal, Diane

Bagshaw, Eryk 'PRRT: Australia falls behind Cameroon, Burkina Faso on resource tax transparency', *The Age* 9 July 2017,
<<http://www.theage.com.au/federal-politics/political-news/prrt-australia-falls-behind-cameroon-burkina-faso-on-resource-tax-transparency-20170705-gx5927.html>>

Wallis, Chris

Mather, Joanna 'ATO has culture of shortcuts: barristers' *Australian Financial Review* 29 June 2017 p 8

18 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/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Deputy Commissioner of Taxation, in the matter of ACN 154 520 199 Pty Ltd (in liq) v ACN 154 520 199 Pty Ltd (in liq) (No 2) [2017] FCA 755, Gleeson J - 7 July 2017

Corporations – winding up – creditors' voluntary winding up – application under s 477(2B) of the Corporations Act 2001 (Cth) for the approval of a funding agreement – application for retroactive approval nunc pro tunc – application granted

Corporations – winding up – creditors' voluntary winding up – application under s 477(2B) of the Corporations Act 2001 (Cth) for approval of funding agreement to be entered into by special purpose liquidator – application granted

Costs – proceedings in which liquidator is a defendant – ordinary rule applied

Costs – liquidator's application for approval of a funding agreement under s 477(2B) of the Corporations Act 2001 (Cth) – liquidator's costs to be costs in the liquidation

Deputy Commissioner of Taxation v McManus [2017] FCA 710, Pagone J - 22 Jun 2017

Taxation - Application for judgment in default - failure to comply with Federal Court Rules - service effective on the respondent - failure to appear - failure to file defence- failure to file notice of address for service

Sunraysia Harvesting Contractors Pty Ltd (Trustee) v Commissioner of Taxation [2017] FCA 694, Logan J - 20 Jun 2017

Taxation - income tax - assessable income - amended assessments - goods and services tax - taxable supplies and creditable acquisitions - transactions claimed

by Commissioner to be "sham" - whether corporate taxpayer entered into a sham arrangement in respect of labour hire -whether interposed subcontracting companies genuine and real -...

Victoria Supreme Court

Telecommunications Industry Ombudsman Ltd v Commissioner of State Revenue [2017] VSC 286, Croft, J – 1 June 2017

Payroll tax – Charitable institution – Public benefit – Dominant purpose – Telecommunications Dispute Resolution Service – Nature of characterisation – Effective activities for benefit of members of the public – Statute of Charitable Uses 1601 (Eng) (Statute of Elizabeth) – Payroll Tax Act 2007, s 48(1) and (2) – Taxation Administration Act 1997, Part 4 and Part 10 – Taxation Administration Act 1997, s 96.

Western Australia Supreme Court

Caratti v Commissioner of State Revenue [2017] WASCA 128, Martin CJ, Murphy JA & Beech JA - 12 May 2017

Land tax - Exemption - Right under the will to use the property as a place of residence

Colin Fong

19 Tax and related meetings

Local

What shall we do with Company tax? Barton Theatre, Level 1, JG Crawford Building 132, Lennox Crossing, Australian National University, 24 - 25 July 2017. **Registration is free but places are limited!**

Speakers include Michael Devereux, Oxford University; Dhammika Dharmapala, University of Chicago Law School; Yariv Brauner, University of Florida; Graeme Cooper and Richard Vann, University of Sydney; John Taylor, University of Melbourne; Brett Freudenberg, Griffith University; Na Li, China; Sachi Mukherjee, India; Gareth Myles, Uni of Adelaide and many others. The Program and Author Bios/Abstracts are now on the event webpage.

Contact Diane Paul diane.paul@anu.edu.au 02 61259318

Registration at <<https://taxpolicy.crawford.anu.edu.au/news-events/events/9553/what-shall-we-do-company-tax>>

One-day Executive Education Introductory course at Crawford School on **Gender analysis of public policy**, Monday 31 July 2017, 9.30-4.30pm, still has limited places. Led by Professor Miranda Stewart with Dr Monica Costa. More details are available

<<https://crawford.anu.edu.au/executive-education/course/introductory/9008/gender-analysis-public-policy>>

TTPI Seminar Series Tuesday 8 August 2017 12.15 - 1.30pm. **Effective marginal tax rate trends in Australia post GST reforms in Australia: Distributional analysis using ANU microsimulation model PolicyMod**, Ben Phillips, Centre for Social Research and Methods, ANU. Registration is available <<https://taxpolicy.crawford.anu.edu.au/news-events/events/10906/effective-marginal-tax-rate-trends-and-post-gst-reforms-australia>>

The Great Tax Debate

16 August 2017, the Australian Tax Research Foundation (ATRF) in conjunction with The Tax Institute will be running an all-day debate style seminar looking at various aspects of the tax system such as the future of imputation, returning CGT to its basic principles and ridding the GST system of so many tax-free classifications. Promises to be a highly controversial and stimulating day.

You can register for the event via:

https://eportal.taxinstitute.com.au/Meetings/Meeting.aspx?ID=38519&utm_source=TaxVine&utm_campaign=0ea520e54e-Taxvine130417&utm_medium=email&utm_term=0_df128cff6f-0ea520e54e-97628397

The **2018 ATTA conference** will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018.

The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"

The call for abstracts and registrations will be occurring later in 2017.

For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh Jonathan.Teoh@monash.edu

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 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.

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from 28-29 September 2017

<<https://law.arizona.edu/gcet18-call-papersabstracts>>

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 2017

International Tax Aspects of Permanent Establishments 5-8 September 2017, Amsterdam

Substance in International Tax Planning 11-13 September 2017, Singapore

Tax Accounting 20-22 September 2017, Amsterdam

Transfer Pricing Valuation 28-29 September 2017, Amsterdam

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

[april&utm_medium=email&utm_campaign=ITA0520-04-2015&utm_content=Course-finder](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>

26th Annual 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) <<http://trn.taxsage.co.uk/conference-2>>

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.

20 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 Welfare Effects of a Partial Tariff Reduction under Domestic Distortion in Japan, Akihito Asano and Michiru S Kosaka - 17 July 2017

Means Testing Social Security: Income Versus Wealth, Alan L Gustman, Nahid Tabatabai and Thomas L Steinmeier - 10 July 2017

Assessing Parliamentary Budget Offices in Subnational Jurisdictions, Usman W. Chohan - 04 July 2017

Tax Dispute Systems Design in the Context of the Australian Taxation Office's Reinvention Program, **Melinda Jone** - 29 June 2017

Tax Dispute Systems Design in the Context of the Australian Taxation Office's Reinvention Program, **Melinda Jone** – 29 June 2017

Reforming the GST on Food in Australia – Part 2: Build Your Own Tax Reform, Mathias Sinning and Syed Hasan - 26 June 2017

Tobacco and Alcohol: A Taxing Double Standard, Glenys Byrne - 22 June 2017

Australia. Treasury. *The effectiveness of federal fiscal policy: a review*, Freedom of Information (FOI) request material related to a paper by Tony Makin published on the Treasury Research Institute website, 14 July 2017. Tony Makin has a contract for his paper. The completion date is 31 August.

<http://www.treasury.gov.au/~media/Treasury/Access%20to%20Information/Disclosure%20Log/2017/The%20Effectiveness%20of%20Federal%20Fiscal%20Policy%20133/Downloads/PDF/FOI_2133.ashx>

(2017) 4 (4) *Australian Tax Law Bulletin*

- General Editor's introduction - **Helen Hodgson**

- Applying GST to the importation of low value goods — update - Andrew Sommer

- Multinational Anti-Avoidance Law (MAAL) and Pt IVA — a critical analysis of the Tax Laws Amendment (Combating Multinational Tax Avoidance) Bill 2015 (Cth) and Treasury Laws Amendment (Combating Multinational Tax Avoidance) Bill 2017 (Cth) and comparison with general anti-avoidance provisions - Max Bruce

- Navigating the aged care system - **Helen Hodgson**

Cassidy, Julie & Cheng, Alvin 'Legislative responses to GST tax avoidance in Australia and New Zealand: lessons for China?' International Conference of Chinese Tax and Policy, University of Sydney Business School, Sydney, Australia, 16 January 2017,

<<https://researchspace.auckland.ac.nz/handle/2292/32898>>

Jordan, Chris 'Commissioner's address to the National Press Club', Canberra, 5 July 2017 <<https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Commissioner-s-address-to-the-National-Press-Club>>

Joseph, Sally-Ann 'Taxing sovereign wealth funds: looking to Singapore for inspiration' (2017) 45 *Federal Law Review* 17-38

Lanis, Roman; McClure, Ross & Zirnsak, Mark *Tax aggressiveness of alcohol and bottling companies in Australia*, Canberra, Foundation for Alcohol Research and Education, 2017 <http://fare.org.au/wp-content/uploads/Tax-aggressiveness-of-alcohol-and-bottling-companies-in-Australia_FINAL_04052017.pdf>

Oxford Committee for Famine Relief (Oxfam) *Making tax vanish in Australia*, 2017 <https://www.oxfam.org.au/wp-content/uploads/2017/07/OXF016-Tax-Avoidance-Report-FINAL-3-WEB.pdf?_cldee=Yy5mb25nQHVuc3cuZWRR1LmF1&recipientid=contact-0e97616ba32fe61180e6c4346bc597cc-102c94ee94cb4955ab00001d43143b1f&utm_source=ClickDimensions&utm_medium=email&utm_campaign=Daily%20Tax%20News%20-%20Jul%202017&esid=a20ba3f6-8c67-e711-8106-c4346bc4beac>

John Passant's article 'Tax and the forgotten classes - from the Magna Carta to the English revolution' (2016) 10 (3) *Australasian Accounting, Business and Finance Journal* 65-88 is being translated into Indonesian for publication in an Indonesian site dealing with political economy.

Pawson, Hal 'Taxing empty homes: a step towards affordable housing, but much more can be done' *The Conversation* 17 July 2017 <<https://theconversation.com/taxing-empty-homes-a-step-towards-affordable-housing-but-much-more-can-be-done-80742>>

Phillips, Ben 'FactCheck: was Christian Porter right about welfare spending and income tax?' *The Conversation* 26 June 2017

<<https://theconversation.com/factcheck-was-christian-porter-right-about-welfare-spending-and-income-tax-78609>>

Veerman, Lennert ‘Taxing sugary drinks would boost productivity, not just health’ *The Conversation* 21 June 2017 <<https://theconversation.com/taxing-sugary-drinks-would-boost-productivity-not-just-health-79410>>

Overseas

Berg, Chris and Davidson, Sinclair “‘Stop this greed’: the tax-avoidance political campaign in the OECD and Australia’ (2017) 14 (1) *Econ Journal Watch* 77–102

British Tax Review Number 3 2017

Editorial - A tale of two Finance Bills - Judith Freedman

Current Notes

Relief ex ante—anticipating the provisions of a Finance Bill - Andrew Harper

The Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting - Philip Baker

Case Notes

Reeves v HMRC: is a denial of hold-over relief a breach of human rights or EU law? David Welsh

Blackwell v HMRC: heads I win, tails you lose—the difficulties of satisfying section 38(1) of the Taxation of Chargeable Gains Act 1992 - Sandra Eden

Article

Some Reflections on the Proposed Revisions to the OECD Model and Commentaries, and on the Multilateral Instrument, With Respect to Fiscally Transparent Entities - Angelo Nikolakakis, Stephane Austry, John Avery Jones, Philip Baker, Peter Blessing, Robert Danon, Shefali Goradia, Johann Hattingh, Koichi Inoue, Juergen Luedicke, Guglielmo Maisto, Toshio Miyatake, Kees van Raad, **Richard Vann** and Bertil Wiman

Bulletin for International Taxation Number 6 - 2017

IFA Congress articles

Brazil/International - President's Welcome - Porus F Kaka

Brazil - Brazilian Anti-Avoidance Legislation: Recent Refinements and Major Deviations from International Practice - João Francisco Bianco and Ramon Tomazela Santos

Brazil - Permanent Establishments and the Taxable Presence of Non-Residents in Brazil - André de Souza Carvalho and Juliana Andrade Costa

Brazil/OECD - Tax Transparency and Disclosure in Brazil - Edgar Santos Gomes

Brazil/OECD - The Brazilian Transfer Pricing Regime - André Gomes de

Oliveira and Francisco Lisboa Moreira

Brazil/OECD/United Nations - Brazil’s Treaty Policy - Sergio André Rocha

Brazil/International/OECD - Interpretative and Policy Challenges Following the OECD Multilateral Instrument (2016) from a Brazilian Perspective - Luís

Eduardo Schoueri and Ricardo André Galendi Júnior

Brazil/European Union/OECD - The Digital Economy and Indirect Taxation: The Brazilian Perspective - Diana Castro

Brazil - The Judicial System of Brazil: Legal Remedies under the Brazilian Tax System - Bob Michel, Tatiana Falcao and Thais de Barros Meira

Brazil - Trends in Structuring Brazilian Mergers and Acquisitions: The Key Aspects of the Tax Amortization of Goodwill - Ricardo Seiti Ono and Doris Canen

Bulletin for International Taxation Number 7 - 2017

International/OECD - Should Developing Countries Include Article 7 in Their Tax Treaties? Sergio André Rocha
International/OECD - The Transfer Pricing Aspects of Cross-Border Performance Guarantees - Gaurav Deshpande
European Union/OECD - The European Union's Ambition to Harmonize Rules to Counter the Abuse of Member States' Disparate Tax Legislations - Caroline Docclo
Hong Kong/United States - Is Taxpayer Privacy Being Compromised in Hong Kong? Belinda Law
United States - Procedural Issues of Human Rights and Taxation: Access to Justice - Peter J Panuthos
China (People's Rep)/United States - Why No Corporate Tax Inversions to China? James GS Yang and Huanyu Ouyang
International - Report of the Proceedings of the Seventh Assembly of the International Association of Tax Judges Held in Madrid on 30 September and 1 October 2016 - Bob Michel

International Transfer Pricing Journal Number 3 - 2017

China (People's Rep) - Transfer Pricing Documentation Requirements - Andreas Riedl and Thomas Steinbach
Luxembourg - Revised Guidance on Intercompany Financing - Marc Rasch
United Kingdom - UK View on Revised PE Standards in the Multilateral Instrument - Sonia Watson, Nick Palazzo-Corner and Stefan Haemmerle
International - Transfer Pricing Documentation for Permanent Establishments - Giulio Vernia
International - Is a Letter of Comfort a Chargeable Intra-Group Service? Sunny Kishore Bilaney
Comparative survey
Implementation of Transfer Pricing Rules in Light of the BEPS Project in Latin and Central America
Brazil - Changes in the Transfer Pricing Landscape and Impact of the BEPS Project - Eliete Ribeiro and Henrique de Conti
Colombia - Setting New Guidelines on Transfer Pricing - Sandra M. Pineda Guevara
Recent developments
Australia - Cross-Border Royalties in Tax Avoidance - Anton Joseph
Cyprus - Decree Issued on Country-by-Country Reporting - Costas Markides
Germany - An Assessment of the Draft Rule Limiting the Deduction of Royalties - Björn Heidecke and Rainer Holst
India - Transfer Pricing Amendments in Budget 2017 - Sunny Kishore Bilaney
Indonesia - New Transfer Pricing Documentation Requirements and Country-by-Country Reporting - **Yeni Mulyani**
Poland - Changes in Transfer Pricing Legislation and Practice - Krzysztof Lasiński-Sulecki
Ukraine - Amendments to Transfer Pricing Provisions - Vladimir Didenko

International VAT Monitor Number 3 - 2017

Column - US Border Adjustment Tax, a New VAT in Town? Werner Engelen
The End of Cost Sharing as We Know It? Redmar Wolf
The Devil Is in the Detail: An Analysis of the ECJ's Attributes to the Fixed Establishment Concept - Alexis Tsielepis
VAT and Directors' Fees in the Benelux - Stein De Maeijer, Stijn Vastmans, Valérie Bidoul, Joël Wessels and Dirk Evers
Immovable Property – Increased Harmonization Regarding Place of Supply -

Jordi Sol

A Proposal for the Development and Testing of a Diagnostic Tool for Assessing VAT Compliance Costs - Richard Highfield, **Michael Walpole** and **Chris Evans**
VAT news: Reports from: Belarus, Belgium, Benin, Bhutan, Brazil, Bulgaria, Burundi, Canada, China (People's Rep.), Colombia, Costa Rica, Czech Republic, El Salvador, Estonia, European Union, France, Gabon, Greece, Guyana, Iceland, India, Isle of Man, Italy, Jersey, Kenya, Kosovo, Maldives, Moldova, Monaco, New Zealand, Nigeria, OECD, Poland, Russia, Serbia, South Africa, Spain, Swaziland, Taiwan, Turkey, Uganda, Ukraine, United Arab Emirates, United Kingdom and Uruguay.

VAT case notes: Case notes from: Austria, Brazil, Canada and United Kingdom.

Joseph, Sally-Ann 'Sovereign immunity and tax treaties: a comparative analysis of sovereign wealth funds in Singapore, Malaysia and Australia' (2017) 21 (1) *Asia-Pacific Journal of Taxation* 63-83

Organisation for Economic Co-operation and Development *OECD Transfer pricing guidelines for multinational enterprises and tax administrations*, 2017
<http://www.keepeek.com/Digital-Asset-Management/oecd/taxation/oecd-transfer-pricing-guidelines-for-multinational-enterprises-and-tax-administrations-2017_tpg-2017-en#.WWRM1tJKUk>

Rowley, Jennifer; Johnson, Frances; Sbaffi, Laura; Frass, Will & Devine, Elaine 'Academics' behaviors and attitudes towards open access publishing in scholarly journals' (2017) 68 (5) *Journal of the Association for Information Science and Technology* 1201-1211

21 Quotable quotes

"While it is not suggested Michael Cranston was involved in the alleged fraud, he has been charged with accessing information and using his influence at the ATO to help his son.

The tendered telephone transcripts also detail alleged conversations between Adam Cranston and others, in which he said his father was making enquiries into the matter.

"He's looking into it. Yeah, so considering he doesn't know about it, it can't be bigger than Ben Hur," Adam Cranston allegedly said.

"If this was fully uncovered and they knew exactly what was going on, it'd be bigger than f**king Ben Hur, man."

Source: Dole, Nick 'ATO's Michael Cranston allegedly warned son about fraud probe, saying he was 'high risk', ABC News 22 June 2017
<<http://www.abc.net.au/news/2017-06-22/michael-cranston-allegedly-warned-son-of-ato-probe-in-phone-call/8641326>>

"We know there are perceptions in the Australian community about tax and the behaviour of taxpayers that undermine confidence in the system and stop it from working more effectively. People say things like:

The big end of town doesn't pay its fair share
Everyone cheats a bit, so I can too
Others won't care if I cheat
I claim deductions (legit or not) to make sure I get a refund

These views are people justifying their own behaviour by assuming mischief by someone else; and thinking no one else gets hurt by their non-compliant behaviour. These views have a negative impact – on the tax system and on the behaviour of others.

When these perceptions are reinforced through headlines and stories, they erode trust and confidence in the system, and the ATO; and to my great concern, discourage people from doing the right thing.

I want instead, to support mindsets where people feel more positive about their total tax experience – satisfied with their interactions and confident that the ATO is taking action against those who are not paying what they should.

...

I acknowledge that we are starting from a position of disadvantage – we take money off people – never a great starting point for any relationship – and some people just don't like it. But given that, I want people to think that their dealings with us are about as good as you could ever expect from a tax authority.”

Source: Jordan, Chris ‘Commissioner's address to the National Press Club’, Canberra, 5 July 2017 <<https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Commissioner-s-address-to-the-National-Press-Club>>

“The tax office has moved to reassure Australians it is not monitoring their phones, after a staffer posted step-by-step details of how to hack mobile devices on a social media site.

The disclosure revealed the Australian Tax Office's (ATO) fraud investigation tactics and a push for powers normally associated with police and intelligence agencies.

The instructions showed how to bypass passwords and obtain data even if the phone battery was flat and did not have a sim card. It demonstrated how to retrieve deleted data and access text messages and phone call records.

The tax office was unaware of the breach when contacted for comment by the ABC. The material was taken offline within an hour.

The staff member was not suspended, but instead reminded of his responsibilities. The ABC understands his slideshow was shared within the office.”

Source: Belot, Henry ‘ATO says it's not monitoring Australians' phone activity, after hacking guide posted by staffer’, ABC News 12 July 2017 <<http://www.abc.net.au/news/2017-07-12/ato-says-it-does-not-hack-people-after-guide-posted-online/8701672>>

“If the extraordinary pay-off was to guarantee Ms Harrison's secrecy – and that doesn't seem a far-fetched assumption to us – to whose benefit was that? If it was to Mr Worner's, then it's a fringe benefit, and should be taxed under a hefty regime that goes up to 49¢ in the dollar.

We spent some time on the Australian Taxation Office website but could find no mention under the entertainment section of the fringe benefits tax list for pay-offs to former mistresses. But the principle is what matters, according to Hempton, who told us: "If, in order to keep the CEO, you give him more money, that should be taxed. If you have to give him a car, that should be taxed. If you give him a holiday with his wife, that's taxable. And if you have to bribe his mistress, that should also be taxable.””

Source: Corbett, Bryce & Robin, Myriam ‘Rear Window: Amber Harrison vs Seven West Media: Won't somebody think of the taxes?’ *Australian Financial Review* 19 July 2017 p 37 <<http://www.afr.com/brand/rear-window/wont-somebody-think-of-the-taxes-20170718-gxdjta>>

Found by Emily Millane, PhD Candidate, Tax and Transfer Policy Institute, Australian National University

“The middle class had bulked steadily larger in his thinking throughout the 1960s: its ‘unhappy’ materialism; its evasiveness when it came to taxation; its effectiveness as a pressure group in distorting the allocation of wealth.”
(Biographer Nicholas Brown about the economist Richard Downing, *Richard Downing – Economics, advocacy and social reform in Australia*, Carlton South, Vic, Melbourne University Press, 2001, pp. 241-242)

ATTA News August 2017

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

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

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

Contents	
1 Presidential column	1
2 ATTA's 30th Conference	2
3 Call for Past ATTA Conference Papers	5
4 Promoting Women in Tax Academia Scholarship – Call for applications	6
5 Arrivals, departures and honours	8
6 Photos of ATTA-Hill Medallist	8
7 ATTA VAT Report	8
8 Increasing your Web Presence	9
9 Dissemination strategy	10
10 New Zealand developments	11
11 Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)	12
12 What shall we do with company tax?	13
13 Call for papers	14
14 ATTA people in the media	15
15 Recent Australian tax cases	16
16 Tax and related meetings	18
17 Recent publications	21
18 Quotable quotes	28

1 Presidential column

If you have not done so already – please submit your abstracts to the 2018 ATTA Conference. Remember this can be teaching papers, as well as tax technical papers. This is our 30th Anniversary Conference and it would be great to see as many of you as possible at the Conference. You have until Tuesday 22 August 2017 to lodge your abstract for the 2018 ATTA Conference (see below for details).

Influence and Impact:

Over the last month there has been a lot of discussion about the potential inequities of Australia's tax system – including concerns raised about CGT discount, negative gearing and use of discretionary trusts. Such interest sparks debates about how should a tax system operate, and what reforms, if any, need to be introduced. This provides us as tax researchers a great opportunity to share our expertise and insight. However, it is critical that we ensure that we have a profile so our advice is sought out, and increasing this can be achieved through ensuring that we have a 'web-presence'. This includes such strategies as having ORCID; and profiles on Research Gate, SSRN and Google Scholar. This also can help in collating your citation indexes, as well as notifying you of new research in your area. Below I have provided a detailed list of platforms that you should consider utilising to increase your web-presence.

In addition, to this it is essential that we ensure that our work is available for others to see. I have always advocated that presenting at conferences (such as the ATTA Conference) and industry symposiums are one of the best ways to get your research profile known. In addition to this, we can adopt a number of practices to ensure the greatest dissemination of our work. This extends beyond the traditional refereed journal article, and includes industry articles and blogs (such as the Austaxpolicy.com Blog hosted and edited by the Tax and Transfer Policy Institute). Below I have also detailed a dissemination strategy that I try to utilise with my work.

By being proactive – we have the chance to have our voices heard and we can have a greater influence and impact of the future of our tax system. It was in this regard, it was very sobering to hear former Commissioner of Taxation Michael D'Ascenzo talk at last month's Qld Tax Researchers Symposium. Michael concluded that the impact of academia does not appear on its face to have been as substantial as one might have thought. In his paper he explored the hurdles and conundrums that may have limited the impact of tax researchers on tax policy and administration. I recommend that you read Michael's paper recently published in the Journal of Australian Taxation (see below).

It is great to see that the great work of Lisa Marriott has been recognised with her promotion to Professor at the Victoria University of Wellington. Well done Lisa!

All the best

Brett Freudenberg

2 ATTA's 30th Conference

We invite you to submit a paper to the upcoming Australasian Tax Teachers' Association's 30th Annual Conference. The theme of the conference is "*Sharing the Burden- Tax Reform's Shifting Winners and Losers*".

The Monash Business School at **Monash University** will host the conference at the Caulfield Campus in Melbourne from 17 to 19 January 2018. Melbourne is an exciting place to be over the summer. Delegates' partners and family members can enjoy the Australian Open Tennis, cricket, beaches, cultural activities and festivals. The Welcome Reception on Wednesday evening, 17 January, will be at our new rooftop pavilion at the Caulfield Campus. The conference dinner on Thursday night, 18 January, will be at the Melbourne Cricket Ground (MCG), which is next to the Tennis Centre.

Call for Abstracts

*Note the Abstract due date (including PhDs) has been extended to **Tuesday, 22 August 2017**.*

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 17 January 2018 where they can present their work.

Six conference fee scholarships will be provided for PhD students. Please complete the scholarship application form (see conference website link below) by Monday 14 August 2017 if you want to be considered for a scholarship.

Prizes for the best tax research paper and the best PhD student paper will be awarded.

If you want to present at the main conference, email your abstract of no more than 500 words to:

Dr Ken Devos: ken.devos@monash.edu or

Dr Diane Kraal: diane.kraal@monash.edu

by Monday 14 August 2017. We will advise you of acceptance by Friday 1 September 2017.

If you want to present at the PhD symposium, email your abstract to:

Mr Toan Le: toan.le@monash.edu by Monday 14 August 2017. We will advise you of acceptance by Friday 1 September 2017.

The ATTA 2018 conference fees have increased slightly from the indicative prices published in the last newsletter. All efforts have been made to keep the conference fees low, and the 2018 ATTA conference fees are consistent with those for 2017 in New Zealand.

Registrations for ATTA 2018 are now open via the link:

business.monash.edu/atta-2018

Super early bird Registration rate by 15 September 2017, \$565

Early bird Registration rate by 2 October 2017, \$620

Standard Registration rate by 30 November 2017, \$660

ATO / IR Registration (2 days, excluding conference dinner) \$305

ATO / IR Registration (1 day, excluding conference dinner) \$150

PhD Student Registration rate with dinner, \$395

Accompanying persons - opening function, \$65

Accompanying persons - conference dinner, \$120

Accompanying persons - closing function, \$45

Accommodation Options

As January is a busy time of year in Melbourne, it is highly recommended that you book your accommodation promptly. Please see below accommodation options which have been allocated for conference delegates.

Quest On Bourke

1 Bedroom standard apartment - \$169 per night
1 Bedroom deluxe apartment - \$199 per night

When booking please use Corporate code:- ATTA2018. The corporate room rate will not be offered if code is not given at time of booking.

Punthill Apartments Flinders Lane

Studio Apartment - \$227 per night
1 Bedroom Apartment - \$247 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if code is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments Flinders Lane.

Punthill Apartments South Yarra

Studio Apartment - \$230 per night
1 Bedroom Apartment - \$250 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if reference number is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments South Yarra.

If you have any questions please contact:

Ken Devos: ken.devos@monash.edu

Diane Kraal: diane.kraal@monash.edu

Jonathan Teoh: jonathan.teoh@monash.edu

3 Call for Past ATTA Conference Papers

The ATTA Executive have committed funds towards the '**Digitisation of Past ATTA Conference Papers**'.

Currently on the Pandora site (<http://pandora.nla.gov.au/tep/2352>) conference papers from all the conferences held between 1996 to 2016 have been digitised and can be assessed by members. The papers from the 1998 (University of Sydney) and 1997 (University of Auckland) conferences are missing and we would like to call on ATTA members to submit any papers they may have presented at these conferences so that they can be recorded with the others within this time period.

+

Pre-1996 papers....

It is also important to record the history of ATTA and the conference papers that have been presented over its lifetime. The papers can demonstrate the valuable contribution members have made to taxation literature and the taxation profession since its inception. Many of these early papers are the starting point for current researchers of today. We would like to ask members to look through their old papers that may be sitting in boxes, on USBs' or computer drives that date back past and including 1995 and forward them to Annette Morgan (Curtin University) who has been appointed as the ATTA Executive Member to help coordinate this process and arrange for the digitisation of the papers on the Pandora site.

All papers can be forwarded to Annette Morgan either by email annette.morgan@cbs.curtin.edu.au or posted to Annette Morgan c/o Curtin Law School, GPO Box U1987, Perth, WA, 6845. Please feel free to call Annette on either 08 9266 7106 or 042284439 if you wish to discuss the papers you may have.

It would be great if we could look back on some of these papers that help shaped the views and concepts of the early researchers at the upcoming 30th ATTA conference in Melbourne next January.

So please take the time during the upcoming semester breaks to do a bit of spring cleaning and forward your treasures to Annette.

Annette Morgan

4 Promoting Women in Tax Academia Scholarship – Call for applications

ATTA recognises that although around half of all tax academics in Australia and New Zealand are women, women are underrepresented at the higher academic levels. Professors are more than twice as likely to be male as female. Associate professors are twice as likely and senior lecturers nearly twice as likely to be male. It is only at the lecturer level that females outnumber males.

It has therefore been decided to offer 1 scholarship each year valued at \$1,000 to a woman applicant at the lecturer/senior lecturer level to assist them to attend and present a paper at the annual ATTA Conference.

Academics must make a case for the funding on the basis that they have no, or inadequate funding from their home university. The successful applicant would commit to present a paper at the conference, with the intention that it would be turned into a ranked (either ABDC or law appropriate) publication. Both the conference paper and publication would state that the author was supported by the ATTA Promoting Women in Tax Academia Scholarship. The successful applicant will be mentored by a senior woman tax academic in order to assist them towards gaining this publication. This mentor will not be a co-author.

Please submit your application on the form attached to the newsletter by Wednesday 30 August 2017 if you wish to be considered for the scholarship.

Applications should be emailed to Associate Professor Lisa Marriott (Vice President – ATTA) at Lisa.Marriott@vuw.ac.nz

The successful applicant will be selected by a panel made up of senior female members of ATTA. The panel's decision will be communicated to the successful applicant within approximately 4 weeks after the closing date. Its decision will be final.

**ATTA Promoting Women in Tax Academia Scholarship
 EXPRESSION OF INTEREST FOR SCHOLARSHIP
 to attend the annual 2018 ATTA Conference
 [from 17th January to 19 January 2018 at Monash University (Melbourne)]**

Name of applicant	
institution where the applicant is employed	
Academic level	
Year commenced ongoing employment as an academic	
Research Paper Title	

Summary of proposed paper (maximum 500 words)

Budget Justification for use of \$1,000:

Conference Registration	
Airfares	
Accommodation	
Per diem	
Taxis and incidentals	

Statement regarding any additional conference funding available from the applicant's home institution:

Signature of Applicant: _____

Date: _____

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5 Arrivals, departures and honours

Congratulations to **Lisa Marriott** on her promotion as Professor, at the Victoria University of Wellington, effective from 7 August 2017.

Thomas (aka Tom) **Rengers** on secondment from the Australian Taxation Office, with substantial expertise, has commenced teaching at the Queensland University of Technology Law School.

6 Photos of ATTA-Hill Medallist

In ensuring that we have a record of ATTA's achievements and those who have contributed so much to tax we are calling out to for photos of past ATTA-Hill Medallist winners receiving their awards. The recipients have been: 2016 - Richard Edmonds, Justice of the Federal Court of Australia; 2015 - Adrian Sawyer and Binh Tran-Nam; 2013 - Dale Pinto; 2012 - Kerrie Sadiq; 2011 - Michael Walpole and Yuri Grbich; 2010 - Michael Dirkis and Les Nethercott; 2009 - Margaret McKerchar; 2008 - David Smith, Phil Burgess, Patrick Gallagher, Colin Fong and Michael D'Ascenzo; 2007 - Cynthia Coleman, Chris Evans, Rick Krever, John Prebble and the late Graham Hill, former Justice of the Federal Court of Australia and patron of ATTA; and 2000 - Abe Greenbaum.

If you do have photos please forward these to Brett Freudenberg via: b.freudenberg@griffith.edu.au

7 ATTA VAT Report

Venue and date: Café Verde, Sydney, 10 August 2017

Present: Malcolm Voyce, Kathleen Anderson, Colin Fong, Dale Boccabella, Anna Mortimore, Carolyn Chamberlain, Shirley Carlon, Kathrin Bain, Cyrus

Thistleton, Jan Farrell, Brett Bondfield, Elen Seymour, Victoria Roberts. Brett Freudenberg attended via conference phone.

The group aims to discuss in an informal way the issues surrounding tax teaching and share effective teaching strategies amongst cross-institutional colleagues. These may include issues of curriculum design, the extent courses should review issues of tax policy, the incorporation of teaching technologies in courses, and ethical issues and tax.

The group voted on the adoption of the name ATTAVAT ie Australasian Tax Teachers Association Value Added Teaching.

The group was appreciative of LexisNexis sponsorship of the dinner.

Those attending agreed we will meet again, on a date to be advised.

Malcolm Voyce
Macquarie Law School

8 Increasing your Web Presence

This is a list of activities that you may want to undertake to ensure that you have a good web presence in terms of your research. While the initial set-up can take a while (especially if you have a long list of prior publications), once set up it can be easy to maintain.

- ❑ Update your own University's profile of you. This could include:
 - Photo
 - Short bio
 - Research keywords
 - Academic background
 - Editorial and Refereeing roles
 - External Advisor roles
 - Professional Membership
 - Note: If your university has a 'field of expertise list' ensure that you are listed for your areas of tax expertise.

- ❑ Get your **ORCID** [this is an unique number that identifies you and your work regardless of where you work]
 - Go to: <https://orcid.org/register>
 - Upload the title of all of your current publications into ORCID
 - Set-up your profile information on ORCID (including keywords)

- ❑ Set-up your **Research Gate** profile
 - Go to: <http://www.researchgate.net/>
 - Set-up your profile information on Research Gate – especially adding your ORCID # under the “Info” tab of your profile page.

- Up-load your current publication onto Research Gate publications (include full text if possible, if not full text than an extract – say first 5 pages of an article. See the discussion below about copyright).
- ❑ Set-up your **ISI Web of Knowledge** profile:
 - Go to: webofknowledge.com/
 - Set-up your profile - especially getting your Web of Knowledge ‘researcher id’ - which then allows you to add your ORCID (and then ‘exchange data’ between ISI Web of Knowledge and ORCID)
- ❑ Set-up your **Scopus** profile:
 - Go to: <http://www.scopus.com/>
 - Set-up your profile – especially add your ORCID (under My Scopus then ‘Alerts’)
- ❑ Set-up your **SSRN** profile:
 - Go to: <http://ssrn.com/>
 - Set-up your profile - especially add your ORCID
 - Up-load your current publications (include full text if possible – see Copyright discussion below)
- ❑ Set –up your Google Scholar profile:
 - Go to: <https://scholar.google.com.au/>
 - Set-up your profile – make sure that you make it ‘public’
- ❑ Copyright: In uploading your work you want to ensure that you don’t breach copyright of the journal that you published in. You should check the agreement that you may have signed, or you can contact the editors to get their permission. Some journals allow you to publish the: submitted article version; the post –referee article version or the final published version. Sometimes there can be an embargo for say, 3 months or 2 years. A useful website about various journal requirements is: Go to: <http://www.sherpa.ac.uk/romeo/>

Please let me know if you have any alternative strategies or platforms that you utilise; and these can be shared with ATTA members.

Brett Freudenberg

9 Dissemination strategy

When you are working on a piece of research it is useful at the beginning of the project to have some idea about your dissemination strategy, including the journal you are aiming for. Having an idea of the journal you wish to target can influence the style of the article, format and length. Below is a dissemination strategy that I try to use with my work (with various degrees of success).

- ❑ Upload a working paper version on **SSRN**
- ❑ Do a **LinkedIn notice** linking to SSRN working paper

- ❑ Chose the **journal** for publication carefully; as well as any conferences to target
- ❑ Once published (when you have a D.O.I. for the article) upload the publication on your University's depository of research
- ❑ Upload a copy of article on **SSRN** (check journal's self-archiving policy and get editor's permission if need. If not full text, see if an extract is possible)
- ❑ Upload a copy of article to **Research Gate** (check journal's self-archiving policy and get editor's permission if need. If not full text, see if an extract is possible)
- ❑ Type in journal article details into **ORCID** (ie title etc)
- ❑ Do a short summary **LinkedIn** notice or article (and Tweet) linking to SSRN or Research Gate
- ❑ Do a short summary article for **The Conversation or Austaxpolicy.com** linking to SSRN or Research Gate
- ❑ Do a short **industry article** for relevant industry journal linking to SSRN or Research Gate
- ❑ Considering emailing the short summary articles to any relevant journalist that you may know, or contact the media department in your university to do up a press release about the research findings.

Please let me know if you have any alternative strategies or platforms that you utilise to disseminate your work; and these can be shared with other ATTA members.

Brett Freudenberg

10 New Zealand developments

The NZ Ministers of Finance (Steven Joyce) and Revenue (Judith Collins) have made a couple of announcements over the last month. On 17 July, the Ministers announced a 'major overhaul' of how Inland Revenue provides social assistance. This announcement came after media reported that 40% of people receiving Working for Families tax credits are underpaid, while 25% are overpaid. The Government has released a consultation document (*Better Administration of Social Policy*) which is available for submission until 15 September 2017. The consultation document also includes proposals for improving child support and student loan processes.

The second announcement, on 3 August, was the Government's final decisions on addressing BEPS. The press release included the usual claims (stopping foreign parent companies charging NZ subsidiaries high interest rates; stopping multi-nationals using artificial arrangements to avoid NZ tax; addressing multi-national strategies to exploit gaps and mismatches in different countries' domestic tax rules etc). The estimate is the changes will collect an additional \$200 million per annum. We have yet to see the technical detail, or draft legislation, which will give more indication on the implementation of these strategies.

Also of interest is QB 17/05 *Income Tax – Whether YouTube Receipts are Taxable*. This 'Question We've Been Asked' (QWBA) clarifies the tax treatment of receipts from certain online activity, such as YouTube videos. The document clarifies that receipts from YouTube (or similar online sources) may be considered receipts from a business (s CB 1); income under ordinary concepts (s CA 1(2)); or from a profit-making undertaking or scheme (s CB 3). These receipts will be treated in the same way as any other type of receipt. This may impact advertising revenue; affiliate income (where commission is earned by promoting certain products on a taxpayers YouTube channel); paid content; or sponsorship fees from product placements or endorsements. The QWBA notes that while these types of receipts may be considered passive income, or may be viewed as income from a hobby or pastime, they may still be taxable as income under ordinary concepts or income from a profit-making scheme or undertaking.

Lisa Marriott

11 Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)

The purpose of the DocMIT and PITF is to provide researchers with an opportunity to discuss their current research projects with leading academics and a select circle of colleagues. Participants benefit from tailored coaching provided by our panel of international tax professors, as well as from feedback provided by peers from around the world. We will also host an interdisciplinary Symposium, which will allow four of the DocMIT and PITF participants to present an article written under the mentorship of a well-known tax professor, with the ultimate goal of publishing it in IBFD's peer-reviewed World Tax Journal.

Download the brochure

<https://www.ibfd.org/sites/ibfd.org/files/content/pdf/docmit-2017.pdf>

Who should attend?

DocMIT

The DocMIT is designed for students working on their doctoral thesis in the field of international, European or comparative tax law. There are no age limits or requirements concerning the stage of development of theses.

Nevertheless, we expect all participants to have already made some substantial progress in their research and to have a good grasp of their subject, well-defined research questions, at least a first outline of their thesis and preferably some preliminary conclusions. Doctoral students should be at a stage where the external coaching and exchange of points of view are most valuable.

A maximum of eight doctoral students will be admitted. Applications will be selected on the basis of the quality and originality of their research, as presented in the synopsis.

PITF

The aim of the PITF is to provide a forum for young tax scholars from all over the world to meet and discuss their ongoing research projects. In order to qualify, applicants must:

- Have obtained their PhD
- Be under the age of 50
- Spend 30% or more of their work time on research-related activities (regardless of the place in which such activities are performed: universities, international organizations, institutes, research centres etc.)

Candidates are expected to be in the process of developing a comprehensive research project on international, European or comparative taxation, preferably different from the one that granted them their doctoral degree. University professors and lecturers are particularly encouraged to apply. A maximum of eight researchers will be admitted. Applications will be selected on the basis of the quality and originality of the research.

12 What shall we do with company tax?

WHAT SHALL WE DO WITH COMPANY TAX?

Conference, Tax and Transfer Policy Institute, 24-25 July 2017.

What to do with company tax keeps hitting the headlines in Australia and internationally - in terms of rate, base and global reform trends. TTPI hosted a wide range of expert international and Australian speakers at an interdisciplinary economics, law and accounting academic and policy conference on the topic, . The company tax was variously described at the conference as a drunken guest at the party who we had to invite but who is getting out of control; an edifice built on sand that we keep adding to, while worrying about the foundations and potential collapse; and a drunken sailor - as well as, an important and necessary feature of the income tax system which is not that bad!

The program addressed fundamental questions about whether we should have a company tax at all, base design and the tax rate in light of global tax competition and BEPS. Papers canvassed the destination based cash flow corporate tax; a broader comprehensive business income tax base; the likely effect of US tax reform on other countries; the history of corporate and international tax for Australia; the role of tax treaties and different financing approaches. Other papers presented legal and economic analysis on the challenge of treating diverse kinds of firms including small and large businesses and flow through taxation; Australian and multinational enterprises; and the role of the imputation system in domestic and cross-border contexts. Renowned international academics Mike Devereux of the Oxford Centre for Business Taxation, Dhammika Dharmapala of the University of Chicago Law School and Yariv Brauner of the University of Florida Law School brought news and insights about theory and practice around the world while we also had insightful perspectives from China, India, New Zealand and welcomed leading scholars from around Australia.

The program, abstracts and slides for all presenters and audio recordings for many of the sessions are now available for download on the event webpage. It is

expected that some papers from the conference will be included in a special issue of Australian Tax Forum in future.

<https://taxpolicy.crawford.anu.edu.au/news-events/events/9553/what-shall-we-do-company-tax>

Miranda Stewart
Director, TTPI

13 Call for papers

Journal of Australian Taxation special edition for the 2017 Qld Tax Researchers Symposium

This year will see the Journal of Australian Taxation do a special edition coming out of the papers presented at the 2017 Queensland Tax Researchers' Symposium on 3 July at the Queensland University of Technology. Indeed, the first article has already been published by former Commissioner of Taxation Michael D'Ascenzo, on 'Academia as an Influencer of Tax Policy and Administration'. See: <http://www.jausttax.com.au/2017-special-edition/>

Further articles for the special edition from the Symposium should be submitted to Associate Professor Brett Freudenberg at:
b.freudenberg@griffith.edu.au

For other, non-Symposium, articles for 2017, submissions should continue to be made to John McLaren at john.mclaren@cdu.edu.au or John Passant at john.passant@anu.edu.au

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs Both hosted and edited by the **Tax and Transfer Policy Institute.**

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles 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.

We also 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.

Finally, we seek **Policy Briefs** for our series which 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. Please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

14 ATTA people in the media

Bocabella, Dale

Massola, James 'Family trusts cost economy \$3.5 billion a year in lost tax' *Sydney Morning Herald* 21 July 2017 p 3

Mather, Joanna 'Shorten plan may give tax structures a boost' *Australian Financial Review* 25 July 2017 p 4

Bondfield, Brett

Gilbert + Tobin Centre of Public Law Newsletter July 2017 p 5

<http://www.gtcentre.unsw.edu.au/sites/gtcentre.unsw.edu.au/files/gt_centre_newslatter_july_2017.pdf>

Burch, Micah

'Former girlfriend of Adam Cranston reveals their luxury life' 19 May 2017
9 News, Herald Sun, Adelaide Now, Courier Mail, NT News, Daily Telegraph, News.com.au and The Mercury

Deutsch, Robert

Mather, Joanna 'No quick fix' in tax plan for family trusts' *Australian Financial Review* 27 July 2017 p 5

Uren, David 'Finding other ways to lower tax' *The Australian* 31 July 2017 p 4 (error in misspelling of surname as Deutsche)

Janda, Michael 'Trust changes to hit tax-minimising business owners: expert' *ABC News* 31 July 2017 <<http://www.abc.net.au/news/2017-07-31/trust-changes-to-hit-tax-minimising-business-owners/8759514>>

7:30 Report, ABC TV 31 July 2017 on taxation of family and discretionary trusts

Fong, Colin

Australia's First Peoples Mooting Competition 2017 Mooting Competition of Australia's First Peoples, Grand Final event, at Gilbert+Tobin, Barangaroo on August 4, 2017 in Sydney, Australia

<<https://www.flickr.com/photos/unswlaw/sets/72157684917530163>>

Freudenberg, Brett

Mather, Joanna 'Labor's trusts policy misses the rich, falls on middle class: accountants' *Australian Financial Review*, 1 August 2017

<<http://www.afr.com/news/policy/tax/labors-trusts-policy-misses-the-rich-falls-on-middle-class-20170801-gxmw9o>>

Uren, David 'Nationals hit the brakes on trust tax reform' *The Australian*, 26 July 2017 <<http://www.theaustralian.com.au/business/opinion/david-uren-economics/nationals-hit-the-brakes-on-trust-tax-reform/news-story/75313df27e8bbbbc989ea3ba0721c94e>>

Mortimore, Anna

ABC Late Night live with Phillip Adams, 'Is Australia behind in the electric car race?' 16 August 2017

<<http://www.abc.net.au/radionational/programs/latenightlive>>

Stewart, Miranda

Uren, David 'Finding other ways to lower tax' *The Australian* 31 July 2017 p 4

Stoianoff, Natalie

Australia's First Peoples Mooting Competition 2017 Mooting Competition of Australia's First Peoples, Grand Final event, at Gilbert+Tobin, Barangaroo on August 4, 2017 in Sydney, Australia
<<https://www.flickr.com/photos/unswlaw/sets/72157684917530163>>

Vann, Richard

Mather, Joanna 'Rich will benefit' from company tax cuts' *Australian Financial Review* 17 August 2017 p 6

15 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/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

High Court of Australia

Commissioner of Taxation v Jayasinghe [2017] HCA 26, Kiefel CJ, Gageler, Keane, Gordon and Edelman JJ - 09 August 2017

Income tax – International Organisations (Privileges and Immunities) Act 1963 (Cth) ("the IOPI Act"), s 6(1)(d)(i) – Whether taxpayer "holds an office in" an international organisation to which the IOPI Act applies – Whether taxpayer entitled to exemption from taxation on salaries and emoluments.

Income tax – Taxation Administration Act 1953 (Cth), Sched 1, s 357-60(1) – Taxation Determination TD 92/153 – Whether Commissioner bound to exempt taxpayer from taxation.

Words and phrases – "expert on mission", "incidents of the relationship", "international organisation", "person who holds an office", "skills and expertise", "specialist services", "terms of engagement".

Federal Court of Australia

Academy Cleaning & Security Pty Ltd v Deputy Commissioner of Taxation [2017] FCA 875, Rares J - 3 August 2017

Income tax – assessable income – appeal against objection decision to disallow taxpayer's objection to notice of amended assessment – where taxpayer paid non-refundable deposit of \$63,000 and claimed deduction of \$420,000 from assessable income after entering into agreement to pay balance of \$357,000 purchase price at uncertain future time when notice given that future property then deliverable – where Deputy Commissioner conceded deposit outgoing incurred in year of income – deductibility of balance of purchase price under s 8-1(1)(a) of Income Tax Assessment Act 1997 (Cth) – whether balance outgoing "incurred" in gaining or producing taxpayer's assessable income – whether liability to pay balance defeasible

Income tax – assessable income – deductibility of outgoing under s 8-1(1)(b) of Income Tax Assessment Act 1997 (Cth) – whether whole, or part, of \$420,000 outgoing necessarily incurred in carrying on taxpayer's business for purpose of gaining or producing assessable income – where outgoing made to acquire future property to be created in commercially speculative and unspecified projects – where taxpayer used outgoing as promotional tool – whether whole, or part, of

outgoing appropriate and adapted for ends of taxpayer's business – whether sufficient connection between outgoing and taxpayer's business
Income tax – whether taxpayer obtained tax benefit under s 8-1(1) of Income Tax Assessment Act 1997 (Cth) in connection with scheme to which Pt IVA of Income Tax Assessment Act 1936 (Cth) applied – whether “dominant purpose” of taxpayer, through its director or his professional advisors, entering into agreement was to obtain tax benefit of deduction of \$420,000, or \$63,000 – where subject matter of agreement priced at well above market price – where agreement lacked clarity and did not oblige vendor ever to deliver any property or complete transaction to trigger taxpayer's obligation to pay balance of purchase price – where agreement entered into shortly before end of tax year – where no evidence of taxpayer investigating other investment options

Sandini Pty Ltd v Commissioner of Taxation (No 2) [2017] FCA 905

McKerracher J - 7 August 2017

Costs – whether departure from usual rule is appropriate – discretion to apportion costs on an issues basis – indemnity costs sought – whether contentions made ought not to have been advanced – whether contentions made prolonged the matter unnecessarily warranting indemnity costs order

Juneja v Tax Practitioners Board [2017] FCA 908, Besanko J - 10 August 2017

Administrative law – consideration of an appeal brought under s 44(1) of the Administrative Appeals Tribunal Act 1975 (Cth) against a decision made by the Administrative Appeals Tribunal – whether applicants have identified an error of law in the Tribunal's reasons – where the Tribunal affirmed the decisions of the Tax Practitioners Board including the decision to terminate the first applicant's registration as a tax agent pursuant to s 40-15(1)(b) of the Tax Agent Services Act 2009 (Cth) (Act) – whether the Tribunal made a reviewable error in finding that the first applicant was not a ‘fit and proper person’ within the meaning of ss 20-5(1)(a) and 20-50(3)(a) of the Act – where each conclusion of the Tribunal was open on the evidence before it – whether the Tribunal had exercised the jurisdiction reposed in it given the considerable copying of the respondent's closing written submissions in the Tribunal's reasons – where many factual matters and the legal framework stated in the Tribunal's reasons were not in dispute – where on occasions the Tribunal gave acknowledgement where it was repeating or summarising or referring to a submission made by either the applicants or the respondent – where the Tribunal did not simply adopt or copy all of the respondent's submissions – where the applicants made an application to adduce further evidence on the appeal – where further evidence sought to be adduced was irrelevant in light of proper construction of the Tribunal's reasons.

New South Wales

Knight Watch Security Services Pty Ltd v Chief Commissioner of State Revenue

[2017] NSWCATAD 223, NS Isenberg, Senior Member - 3 July 2017

Revenue law – payroll tax – employment agent - penalty tax – Division 8 of Part 3 of the Payroll Tax Act 2007.

Chief Commissioner of State Revenue v Smeaton Grange Holdings Pty Ltd [2017]

NSWCA 184, Gleeson JA; Leeming JA & Sackville AJA - 28 July 2017

Taxation – payroll tax – operation of the “grouping of employees” provisions of the Payroll Tax Act 2007 (NSW) – whether trustee of a discretionary trust correctly grouped with another entity – whether object of the discretionary trust deemed to have a controlling interest in the business conducted by the trustee – whether a disclaimer executed by the object purporting to operate retrospectively

could affect liability to payroll tax in a previous year – whether a discretionary object can disclaim retrospectively

Queensland

WB Rural Pty Limited v Commissioner of State Revenue [2017] QSC 141, Bond J - 30 June 2017

Constitutional Law – Operation and Effect of The Commonwealth Constitution – Restrictions on Commonwealth and State Legislation – where the applicant had right of appeal to the Supreme Court from a decision of the respondent pursuant to s 69 of the Taxation Administration Act 2001 (Qld) – where the right of appeal was conditional upon the applicant first paying the whole of the amount of the tax and interest payable – where applicant argued that State Parliaments cannot confer judicial power without also conferring a proportionately regulated right of appeal to the State Supreme Court – where the applicant argued that the right of appeal in s 69 was not a proportionately regulated right of appeal – whether the Taxation Administration Act 2001 (Qld) conferred judicial power on the respondent

Administrative Law – Judicial Review – Grounds Of Review – Unreasonableness – where s 53 of the Land Tax Act 2010 (Qld) provided an exemption from land tax on the basis that the land in question was used solely for primary production – where the respondent made a decision that the applicant was not entitled to an exemption – where the applicant argued that the decision was void for jurisdictional error because it was unreasonable in the sense described in *Minister for Immigration and Citizenship v Li* (2013) 249 CLR 332 – whether the respondent’s decision was void for jurisdictional error

Western Australia

Caratti v Commissioner of State Revenue [2017] WASCA 128, Martin CJ, Murphy JA & Beech JA - 12 May 2017

Land tax - Exemption - Right under the will to use the property as a place of residence

Colin Fong

16 Tax and related meetings

Local

Tax and Transfer Policy Institute | tax.policy@anu.edu.au | Crawford School of Public Policy | ANU College of Asia and the Pacific

Gender responsive budgeting and breastfeeding policies: insights from the Asia-Pacific region, Monday 11 Sep 9.15-11am

<https://taxpolicy.crawford.anu.edu.au/news-events/events/11112/gender-responsive-budgeting-and-breastfeeding-policies-insights-asia>

Tax and Transfer Policy Institute | tax.policy@anu.edu.au | Crawford School of Public Policy | ANU College of Asia and the Pacific

Using New Zealand trusts to escape other countries’ taxes, Tuesday 12 September 12.15-1.30pm

<https://taxpolicy.crawford.anu.edu.au/news-events/events/11113/using-new-zealand-trusts-escape-other-countries-taxes>

Tax and Transfer Policy Institute | tax.policy@anu.edu.au |Crawford School of Public Policy | ANU College of Asia and the Pacific

Left behind? Inequality and inclusive growth – Assessing the Australian experience, Tuesday 17 October 12.15-1.30pm

<https://taxpolicy.crawford.anu.edu.au/news-events/events/11114/left-behind-inequality-and-inclusive-growth-assessing-australian-experience>

The **2018 ATTA conference** will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018 < business.monash.edu/atta-2018>

The theme of the 2018 ATTA Conference is "Sharing the Burden- Tax Reform's Shifting Winners and Losers"

The call for abstracts and registrations will be occurring later in 2017.

For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh Jonathan.Teoh@monash.edu

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 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.

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from 28-29 September 2017

<<https://law.arizona.edu/gcet18-call-papersabstracts>>

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 2017

International Tax Aspects of Permanent Establishments 5-8 September 2017, Amsterdam

Substance in International Tax Planning 11-13 September 2017, Singapore

Tax Accounting 20-22 September 2017, Amsterdam

Transfer Pricing Valuation 28-29 September 2017, Amsterdam

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+

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>

26th Annual 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) <

<http://trn.taxsage.co.uk/conference-2>>

8th IBFD International Tax Conference, 22 September 2017, Rosewood Hotel, Beijing, China <<https://www.ibfd.org/sites/ibfd.org/files/content/pdf/8th-IBFD-International-Tax-Conference-Preliminary-Agenda.pdf>>

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
P
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.

17 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:

International Taxation in the Digital Economy: Challenge Accepted? Christoph Spengel and Marcel Olbert - 14 August 2017
Pork-Barrel Projects Are a Billion-Dollar Drain on the Public Purse, John Hewson - 10 August 2017
Nudging Businesses towards Tax Compliance, Katja Fels and Mathias Sinning - 7 August 2017
Broader GST Better Than Myriad Tax Increases, John Hewson - 4 August 2017
Social Security and Welfare Spending in Australia: Assessing Long-Term Trends Part 5, Peter Whiteford - 2 August 2017
Social Security and Welfare Spending in Australia: Assessing Long-Term Trends Part 4, Peter Whiteford - 1 August 2017
Social Security and Welfare Spending in Australia: Assessing Long-Term Trends Part 3, Peter Whiteford - 31 July 2017
Social Security and Welfare Spending in Australia: Assessing Long-Term Trends Part 2, Peter Whiteford - 28 July 2017
Social Security and Welfare Spending in Australia: Assessing Long-Term Trends Part 1, Peter Whiteford - 27 July 2017
Complexity and Inequality in Fiscal Systems: A Conversation Between Vito Tanzi, Stephen Howes, Roger Bradbury, Peter Whiteford and **Miranda Stewart, Emily Millane** - 24 July 2017
The Welfare Effects of a Partial Tariff Reduction under Domestic Distortion in Japan, Akihito Asano and Michiru S Kosaka - 17 July 2017

(2017) 4 (5 & 6) *Australian Tax Law Bulletin*
General Editor's introduction - **Helen Hodgson**

A tribute to Gordon Stewart Cooper: 21 February 1951–24 June 2017 - **Chris Wallis**

Navigating the foreign resident capital gains withholding regime - Jason Barnes
Objections against income tax assessments: some practical aspects for tax practitioners - **Michael Blissenden**

Back to the future: filing tax appeals and judicial review proceedings in state Supreme Courts? John W Fickling

Boccabella, Dale 'Family trusts often cause more harm than good' *The Conversation* 26 July 2017 <<https://theconversation.com/family-trusts-often-cause-more-harm-than-good-81551>>

Boccabella, Dale 'The current tax rules for family trusts are a joke. Finally Shorten tackles this abuse' *The Guardian Australia* 31 July 2017
< <https://www.theguardian.com/commentisfree/2017/jul/31/the-current-tax-rules-for-family-trusts-are-a-joke-finally-shorten-tackles-this-abuse>>

Boccabella, Dale & Freudenberg, Brett 'Who bears the burden for business losses: to what extent are liability issues of business structures taught in Australian accounting degrees?' (2017) 35 *Company and Securities Law Journal* 235-260

Butler, Terri & Giles, Andrew *Tax settings and inequality*, Melbourne, Australian Fabians, 2017. To obtain a copy go to <<http://www.fabians.org.au/essay-tax>> and fill in the form.

Dung, Le, Phuong Can tax drive capital investment? (March 26, 2017). Available at SSRN: <https://ssrn.com/abstract=2940961>

Fry, Martin 'Australian taxation of offshore hubs: an examination of the law on the ability of Australia to tax economic activity in offshore hubs and the position of the Australian Taxation Office' (2017) 57 (1) *The APPEA Journal* 49-63
<<http://www.publish.csiro.au/aj/Fulltext/AJ16014>>

Littlewood, Michael 'Foreign trusts, the Panama Papers and the Shewan Report' [2017] *New Zealand Law Review* 59-90

Littlewood, Michael 'Taxing sugary drinks' [2016] *New Zealand Law Journal* 422-424

Morrison, David 'Does holding out subvert the intention of Part 5.3A?' (2017) 25 *Insolvency Law Journal* 90-97

Richardson, David *Trusts and tax avoidance, Discussion paper*, Canberra, Australia Institute, 21 July 2017
<<http://www.tai.org.au/sites/default/files/P428%20Trusts%20and%20Tax%20Avoidance%20-%20Richardson%20-%20FINAL.pdf>>

Shaw, Andrew 'Tax files: Tax and the business of share trading' (2017) 39 (4) *Bulletin* (Law Society of South Australia) 32-33

(April 2017) 51 (9) *Taxation in Australia*
Small business restructure: Is it "genuine"? Morcombe, Elissa
How can we simplify the tax system? Pawson, Matthew
The past, present and future of tax advocacy - Rowland, Noel

A new initiative: Tax debt reporting - **Deutsch, Robert**
March - what happened in tax?
GST: "plus GST" or no GST?
Australia as a holding jurisdiction - Chye, Josh
Gaining confidence in tax with outstanding results - Folan, Revital
Mark Lewis
Image rights in Australia: Fair game or foul ball? Lawrence, Stephen; Bennett,
Michael
Is the Commissioner immune from the tort of negligence? Pandey, Ram
What ATO publications can be relied on? Butler, Daniel
Time to appeal? Norbury, Michael
Loan accounts and estoppel - Peiros, Katerina; Smyth, Christine

(May 2017) 51 (10) *Taxation in Australia*

President's report: Celebrating our volunteer members - Pawson, Matthew
CEO's report: A different type of tax education - Rowland, Noel
Senior tax counsel's report: GST on low value goods - **Deutsch, Robert**
Taxing issues: April - what happened in tax? TaxCounsel Pty Ltd
Tax tips: CGT: Incidental costs - TaxCounsel Pty Ltd
Mid market focus: Tax considerations when doing business offshore - Burns,
Andrew
Tax education: Learning and practising tax - Folan, Revital
Member profile: Julie van der Velde
\$1.6m super transfer balance cap - Miller, Ben
Corporate tax residency after Bywater Investments - Grey, Carole
Negative gearing: An update ahead of the 2017-18 federal budget - Gribbin,
Callum
A matter of trusts: Estate proceeds trusts post-Victorian intestacy amendments -
Skilton, Edward; Jeremiah, Rob
Superannuation: Lump sum payment arising from a partial commutation - Fettes,
William; Butler, Daniel
Tax cases: Club culture and the winding-up application - Norbury, Michael
Alternative assets insights: The use of stapled structures a concern ... again -
Bugden, Luke; Sahyoun, Christina

(Jun 2017) 51 (11) *Taxation in Australia*

President's report: Reflections on the valuable work of our tax policy team
CEO'S report: Member satisfaction - the Institute's first priority - Rowland, Noel
Senior tax counsel's report: Cross-border related-party financing arrangements -
Deutsch, Robert
Taxing issues: May - what happened in tax? TaxCounsel Pty Ltd
Tax tips: What is land "used for"? TaxCounsel Pty Ltd
Our business alliance partners: More than a decade of benefits for members
Mid market focus: CGT concessions when selling business premises - Bembrick,
Peter
Tax education: Learning the core areas of tax - Folan, Revital
Vale Tom Magney - Magid, Larry
Member profile: Michael Barbour
Hypothesising the future after Chevron - Bishop, Elizabeth; Richardson, Scott
Recent state taxes changes affecting foreign investors in land - Deal, Gabrielle
The duty of trustees to invest - Speed, Robin
A matter of trusts: What is a "unit trust"? Vines, Ella
Superannuation: Understanding ECPI in view of super reforms - Fettes, William;
Butler, Daniel
Tax cases: The perplexing partnership interest - Norbury, Michael

Alternative assets insights: The future of stapled structures - O'Connell, Glenn;
Young, Angeline
Successful succession: Bankruptcy - protecting death benefits and insurance
Peiros, Katerina; Smyth, Christine

June 2017 *Tax Specialist*

The sharing economy – Kristen Deards
Total superannuation balance - dangerous territory for the unwary –Frederick
Mahar
The significance of the land/chattels distinction in an infrastructure context -
Michael Flynn
The discretionary beneficiary - thoughts on defining the beneficiary class - Dung
Lam
Transfer pricing in practice for smaller enterprises - Christopher Bowman

Wallis, Chris 'The old bottom of the harbour trick' – Letter to the editor,
Australian Financial Review 26 July 2017 p 43

Overseas

Brown Catherine *A Non-discrimination and trade in services: the role of tax
treaties*, Springer, Singapore, 2017 ISBN: 978-981-10-4405-2 (Print) 978-981-
10-4406-9 (Online)

Bulletin for International Taxation Number 6a - 2017

Special issue articles authored by IBFD and tax analysts
United States/International - US Tax Reform and Its Global Impact – Editorial
- Aleksandra Bal and Mike Hammer
United States - Flickers of Hope Remain for US Tax Reform – Editorial -
Jeremy Scott
United States/European Union - The Trump Tax Reform Plan: Implications for
Europe - Reuven S Avi-Yonah and Gianluca Mazzoni
United States/European Union - The Missing Piece of the US Tax Reform:
Would VAT Make America Great Again? Aleksandra Bal
United States - The Destination-Based Cash Flow Tax Is a VAT? Peter A Barnes
and H David Rosenbloom
Germany/United States - US Tax Reform: The Implications in a Germany-US
Context - Sven-Eric Bärsch, Marcel Olbert and Christoph Spengel
United States/International - Trump's Corporate Income Tax Rate Reduction: A
CFC Trap for Foreign-Controlled US Subsidiaries - Victor T Chew
United States/European Union - The U.S. Border Tax and Its Implications for the
EU - Joachim Englisch and Johannes Becker
Netherlands/United States - US Tax Reform: Possible Impact on the Netherlands
- Paul de Haan, Premkumar Baldewsing and René Offermanns
United States - Revisiting Camp's Repatriation - Mindy Herzfeld
China (People's Rep.)/United States/OECD - Trump's Tax Reform Plan: A
Chinese Perspective - Na Li
Singapore/United States - Putting Territoriality in Its Place: Singapore's
Perspective on Tax Competitiveness - Stephen Phua
United States/European Union - The European Union and the United States: The
Good Old Tax "Frenemies" in the Shadows of Reforms - Pasquale Pistone and
Yariv Brauner
United States/European Union - Practical Analysis of the Potential Effects of US
Border Adjustments on Goods Supply Chains from the EU Perspective - Miguel
Adolfo Rodriguez Cuadros

United States - US Tax Reform: Is There Likely to Be “Real” Simplification? - **Adrian J Sawyer**
 United States - What Will Be in Tax Reform? Lee A. Sheppard
 Brazil/United States - US Tax Reform: The Potential Tax Implications for Brazilian Taxpayers - Ramon Tomazela Santos
 United States/Latin America - The “Biggest Tax Cut” from the Latin American Perspective - Carolina Vaca Bohorquez
 Belgium/United States/European Union/OECD - A Small Fish in a Big Pond: The International Tax Options of Belgium - Frans Vanistendael
 India/United States - US Tax Reform: The International Tax Implications for India – The “India-US Business Corridor” - Sagar Wagh
 United States/International - The Impact of the Net Investment Income Tax on Non-American Investors - James GS Yang and Jeffrey S Warren
 China (People's Rep.)/United States - The Debate Over U.S. Corporate Tax Reform: How Should China Respond? Zhiyong An
 United States - Planning for Border Adjustments: A Practical Analysis - David P Hariton
 United States - The White Working Class and Post-2016 Tax Policy - Mindy Herzfeld
 United States/International - The Border Adjustment: What Companies Need to Know - Timothy Reichert and Perry Urken
 United States - Aging Labor Force Lowers U.S. Economic Growth - Martin A Sullivan
 United States - Economic Analysis: Basic Cash Flow Taxation of Financial Institutions - Martin A Sullivan
 United States - Unlike VAT, Cash Flow Tax Helps Exports, Hits Imports - Martin A Sullivan
 United States - The Brady-Ryan Plan: Potential and Pitfalls - Alan D Viard

Dowding, Keith & Martin, Aaron *Policy agendas in Australia*, [Cham]: Palgrave Macmillan, Springer International Publishing AG Switzerland, [2017]
 The Policy Agenda: Attention, Content, and Style - Dowding, Keith (et al)
 Theories and Concepts - Dowding, Keith (et al)
 Political Institutions and Policy in Australia - Dowding, Keith (et al)
 Executive and Legislative Agendas - Dowding, Keith (et al)
 Describing Legislative Patterns - Dowding, Keith (et al)
 Opposition Agendas - Dowding, Keith (et al)
 The Media Agenda - Dowding, Keith (et al)
 The Public Agenda - Dowding, Keith (et al)
 Conclusion and Comparative Lessons - Dowding, Keith (et al)

Eccleston, Richard & Krever, Richard (ed) *The future of federalism: intergovernmental financial relations in an age of austerity*, Cheltenham, UK, Edward Elgar, 2017 (Studies in Fiscal Federalism and State-local Finance series) ISBN: 978 1 78471 777 3

Introduction: The Evolution of Intergovernmental Financial Relations in the 21st Century - **Richard Eccleston**, Rob Hortle and **Richard Krever**

1. Fiscal Federalism in the 21st Century - **Richard Eccleston**, **Richard Krever** and Helen Smith
2. Beyond the Financial Crisis: The Future of Fiscal Federalism in the United States - Paul L Posner and Timothy J Conlan
3. The Financial Crisis and the Future of Federalism in Canada - Douglas M Brown

4. The Future of the Australian Federation: Intergovernmental Financial Relations Amid Growing Fiscal Pressures - **Richard Eccleston** and **Richard Krever**
5. The Gathering Storm: Federalization and Constitutional Change in the United Kingdom - Simon Lee
6. German Federalism at the Crossroads: Renegotiating the Allocation of Competencies in a New Financial Environment - Jan Schnellenbach
7. The Future of Swiss Federalism: The Challenge of Fiscal Stabilization Policy in the Absence of Coordination - Nils Soguel
8. The Financial and Political Crisis of Spanish Federalism: Transformation or Erosion? César Colino and Eloísa Del Pino
9. Italian Federalism in the Balance – Suspended Between European Integration and Domestic Devolution - Emanuele Massetti
10. The Financial Crisis and the Challenge of Fiscal Federalism in China: The 2008 Stimulus and the Limits of China’s Intergovernmental System - Christine Wong
11. Indian Federalism Beyond the Financial Crisis - Raghendra Jha
12. The Global Crisis and Brazilian Federalism: Effects and Perspectives - José Roberto Afonso and Luiz De Mello
13. The Impact of the Financial Crisis on Intergovernmental Financial Relations in South Africa - Ramos Mabugu
14. Intergovernmental Financial Relations in an Age of Austerity: Implications for the Future of Federalism - **Richard Eccleston**, **Richard Krever** and Peter Mellor

European Taxation Number 7 - 2017

International - Taxless Corporate Income: Balanced Against White Income, Grey Rules and Black Holes - Piergiorgio Valente

International

State Aid and Tax Rulings – An Assessment of the Selectivity Criterion of Article 107(1) of the TFEU in Relation to Recent Commission Transfer Pricing Decisions - Han Verhagen

Norway - Tax Proceedings in Norway: An Overview Including Recent Decisions of the Supreme Court - Clement Endresen

EU update - Commission - Oana Popa; Council - Oana Popa; Parliament - Oana Popa

What's going on in ...

Germany - Tax Treaty Interpretation in Germany: Utilizing the OECD’s New Approach to the Qualification of Income - Adrian Cloer and Franziska Sixdorf

Italy - The Web Tax and Taxation of the Sharing Economy: Challenges for Italy - Marco Allena

Italy - A Lose-Lose Situation: EU Freedoms Versus Italian Taxation on Winnings Prior to Recent Italian Amendments - Davide Attilio Rossetti and Stefano Guarino

Latvia - Tax Reform in Latvia - Zigurds G. Kronbergs

European Taxation Number 8 – 2017

International - Taxless Corporate Income: Balance against White Income, Grey Rules and Black Holes - Piergiorgio Valente

International - State Aid and Tax Rulings – An Assessment of the Selectivity Criterion of Article 107(1) of the TFEU in Relation to Recent Commission Transfer Pricing Decisions - Han Verhagen

Norway - Tax Proceedings in Norway: An Overview Including Recent Decisions of the Supreme Court - Clement Endresen

EU update – Commission - Oana Popa; Council - Oana Popa; Parliament - Oana Popa

Germany - Tax Treaty Interpretation in Germany: Utilizing the OECD's New Approach to the Qualification of Income - Adrian Cloer and Franziska Sixdorf

Italy - The Web Tax and Taxation of the Sharing Economy: Challenges for Italy - Marco Allena

Italy - A Lose-Lose Situation: EU Freedoms Versus Italian Taxation on Winnings Prior to Recent Italian Amendments - Davide Attilio Rossetti and Stefano Guarino

Latvia - Tax Reform in Latvia - Zigurds G. Kronbergs

(2014) 35 (4) *Fiscal Studies* Special Issue on Corporate Tax

Current Issues in Corporate Tax - Helen Miller

Estimating Corporation Income Tax Under-Reporting Using Extreme Values from Operational Audit Data - Kim Michael Bloomquist, Stuart Hamilton and **Jeffrey Pope**

What Do We Know about Base Erosion and Profit Shifting? A Review of the Empirical Literature - Dhammika Dharmapala

Are We Heading towards a Corporate Tax System Fit for the 21st Century? Michael P Devereux and John Vella

The Investment Effect of Taxation: Evidence from a Corporate Tax Kink - Anne Brockmeyer

Are Banks Paying So Little UK Corporation Tax? Geoff Meeks and J. Gay Meeks

Taxable Corporate Profits - Rachel Griffith and Helen Miller

Corporate Tax in Developing Countries: Current Trends and Design Issues - Laura Abramovsky, Alexander Klemm and David Phillips

Foo, N., Bloch, H. & Salim, R 'Assessing the timing of mining investment under tax policy uncertainty: the case of the Asia-Pacific region' (2017) *Mineral Economics* pp 1-23, <https://link.springer.com/content/pdf/10.1007%2Fs13563-017-0106-y.pdf>

Genschel, Philipp & Seelkopf, Laura 'Did they learn to tax? Taxation trends outside the OECD (2016) 23 *Review of International Political Economy* 316-344

Joseph, Sally-Ann 'Immunity or exemption: what are the consequences for sovereign wealth funds with respect to sovereign immunity vis-à-vis tax exemptions?' (2017) 6 (1) *International Journal of Public Law and Policy* 39-53

Organisation for Economic Co-operation and Development (OECD) *Revenue statistics in Asian countries 2017: Trends in Indonesia, Japan, Kazakhstan, Korea, Malaysia, the Philippines and Singapore 1990-2015*, 4th ed, 2017 < <http://www.oecd-ilibrary.org/docserver/download/2317081e.pdf?expires=1500615532&id=id&accname=ocid177499&checksum=BB00A1007873AC78DA1B19B03F3147E9>>

Valodia, Imraan *Gender, poverty and taxation: An overview of a multi-country study of gender and taxation*, Doctorate in Economics and Masters in Economics, (2011) 23:81 *Agenda* 137-147

Verikios, George; Patron, Jodie & Gharibnavaz, Reza *Decomposing the marginal excess burden of Australia's goods and services tax*, Munich Personal RePEc Archive, 1 March 2017 < <https://mpa.ub.uni->

18 Quotable quotes

““In essence, a mini-God!”
“The most popular lecturer in the law school”
“The best lecturer in the world”
“If you attend his lecture group, you have attained Zen!”
““The lectures are brilliant - better than sex!”
“The tutorials are fantastic - better than nirvana!”

These quotations represent a small selection of the high praise generated by students over the years for Sydney Law School’s esteemed Senior Lecturer, Mr Ross Anderson, who recently celebrated 40 years of full-time service.”

Source: University of Sydney *Sydney Law School News* 22 July 2017
<<http://sydney.edu.au/news/law/436.html?newscategoryId=66&newsstoryid=16597>>

“Freshly-resigned Cabinet minister Matt Canavan's High Court defence relies on the highly speculative "I never heard back from my mum after we discussed it that one time" argument.

And the latest quivering victim to be loaded into the tumbril is Julia Banks, Liberal Member for Chisholm, who now is obliged to consider the immortal question: When is a good time to inform your boss, the Prime Minister, who holds power by one seat, that you might possibly be Greek?

Ms Banks was born in Australia, but her dad was Greek, and Greece turns out to be one of those countries that overshares with its citizenship, pressing it on you like a basket of olives you haven't asked for.

This evening she was given the all-clear — there's no dual citizenship hiding in her closet.

She won't join the unhappy Senate pair Scott Ludlam and Larissa Waters, brought down by an allegiance they unwittingly carried into office.

If this affair proves anything, it's that paperwork can be a bitch.

And it's worth bearing in mind that the Australian Parliament, which collectively has been responsible for chasing up Centrelink recipients for all sorts of administrative errors in recent years, has not come up particularly well, individually speaking, in the Admin Olympics.”

Source: Crabb, Annabel ‘Section 44 forcing politicians into extraordinary feats of intrepidity’, *ABC News* 29 July 2017 <<http://www.abc.net.au/news/2017-07-28/section-44-of-constitution-switched-to-evil-writes-annabel-crabb/8754776>>

“Estimates for the size of Australia’s so-called black economy vary from \$23 billion to \$50 billion. The government claims tax avoidance through cash payments costs the budget up to \$10 billion in revenue, money that could go towards funding welfare and other services.”

Source: Chung, Frank ‘Consumers are part of the problem’: Plan to punish people who pay in cash and don’t get a receipt’, News website 31 July 2017 < <http://www.news.com.au/finance/economy/australian-economy/consumers-are-part-of-the-problem-plan-to-punish-people-who-pay-in-cash-and-dont-get-a-receipt/news-story/78cb14a73be680796d573adb16af8d52>>

“That bank tax fails any test of efficiency. It is just a naked revenue grab and poor piece of tax policy.” (quoted by David Morgan)

Source: Moullakis, Joyce ‘Morgan blasts Morrison’s bank tax as a grab for revenue’ *Australian Financial Review* 8 August 2017 p 16

“Academics have also argued that the Australian taxation system motivates – rather than facilitates – housing investment, as investors are able to access 50% deduction on capital gains and negative gearing. Another motivator to invest in real estate may be more mortgage finance access; for example, between 2003 and 2009 the average 12-month housing credit growth has been of 14.6%.

Of course there are other reasons to invest, such as moving up or down and maintaining other property as an investment, or getting a holiday home and keeping it as an investment too. There are also “unintentional” real estate investors that may have inherited or acquired property.”

Source: Yanotti, Maria ‘Three charts on: who is the typical investor in the Australian property market?’ *The Conversation* 1 August 2017 <<https://theconversation.com/three-charts-on-who-is-the-typical-investor-in-the-australian-property-market-81319>>

“But Ballarat-based accountant Matthew Tol says "if the ATO's systems actually worked, they'd be even more ahead of their self-proclaimed marvellous performance. The only predictability about the [ATO's] system is that it offers spasmodic service levels."

He says the ATO imposes strict deadlines on agents and their clients and is "strident in enforcing those", at times with penalties. Historically when agents have had IT issues, the ATO hasn't been forgiving, Tol says.

"They take, but they don't give," he says, although he notes in recent months the agency has been more communicative with the profession and more willing to extend deadlines when systems go down.

Asked whether the IT debacle got the tax community offside, Tol says: "To be honest, in some of the smaller firms, it [the ATO] is looked on as a bit of a joke.

If any other business operated with the same service standard, they'd be out of business. And these are the guys collecting revenue for the government."”

Source: Khadem, Nassim ‘ATO ‘a bit of a joke’: users turn sour’ *Sydney Morning Herald* 14 August 2017 p 21 and online as ‘How repeated IT outages saw the tax profession go sour on the ATO’ <<http://www.smh.com.au/business/the-economy/how-repeated-it-outages-saw-the-tax-profession-go-sour-on-the-ato-20170808-gxrsyx.html>>

“Hollywood actor Amber Heard wasn’t able to contain herself at news the man who threatened her pet dogs, deputy prime minister Barnaby Joyce, had found himself in a spot of legal bother.

“When @Barnaby_Joyce said ‘no one is above the law’ I didn’t realise he meant New Zealand law,” she tweeted on Tuesday.”

Source: ‘Amber Heard trolls ‘Kiwi’ Barnaby Joyce over citizenship’ *New Daily* 15 August 2017
<<http://thenewdaily.com.au/entertainment/celebrity/2017/08/15/amber-heard-trolls-barnaby-joyce>>

“American playwright Eugene O’Neill was as direct and unsparing in his personal correspondence as he was in his plays. On one occasion, he had received an unwelcome approach from Howard Hughes to write a screenplay of *Hell’s Angels*. His telegram in response used the maximum 20 words allowed. It read; “No. No. No. No. No. No. No. No. No. No. No. No. No. No. No. No. No. O’Neill.”

A number of Australian states and territories have adopted the O’Neill approach (without his charm) in response to the Productivity Commission inquiry into the distribution of GST revenues. The message from submissions from Victoria, Tasmania and the ACT – who benefit from the existing rules – is simple. No thanks. No change. Go away.

In the past this has been an effective approach. But the system is now reaching a breaking point. The current system has three defining characteristics. It is unfair. It is hurting the economy. And it is very difficult to change.”

Source: Pearson, Brendan ‘GST system sends all the wrong signals’ *Australian Financial Review* 17 August 2017 p 47; online 16 August 2017 as ‘How GST is killing our productivity’ <<http://www.afr.com/opinion/columnists/how-gst-is-killing-our-productivity-20170816-gxxg6k>>

ATTA News September 2017

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

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

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

Contents	
1 Presidential column	1
2 ATTA's 30th Conference	2
3 OUP ATTA Doctoral Series 2017	3
4 Call for Past ATTA Conference Papers	4
5 Photos of ATTA-Hill Medallist	5
6 Arrivals, departures and honours	5
7 Conference reports	6
8 Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)	7
9 Call for papers	8
10 ATTA people in the media	9
11 Recent Australian tax cases	9
12 Tax and related meetings	10
13 Recent publications	13
14 Quotable quotes	16

1 Presidential column

It is with great delight that I can announce that the recipient of the inaugural ATTA Promoting Women in Tax Academia Scholarship is lecturer Dr Anna Mortimore (Griffith University).

The scholarship was established to provide financial assistance for one female academic at the level of Lecturer or Senior Lecturer with attendance and presentation of a paper at the annual ATTA conference; as well as mentoring to assist with publication of her paper. We look forward to seeing Anna present her research at the 2018 ATTA conference in Melbourne. I extend my thanks to the judging panel who had a difficult decision deciding among some quality applications.

Also, I am very happy to announce that OUP has agreed to extend their support of the OUP-ATTA Doctoral Series for another 12 months. The Doctoral Series is one of the flag ships for ATTA as it supports and celebrate quality tax PhD research. I behalf of the ATTA community I extend my sincere gratitude to OUP for their continued support with this. Please note the call for this year's submissions is in this newsletter and people are encouraged to submit their works.

Last month I discussed ways that we may try to improve the impact of our research. Recently I had the pleasure to able to present my ideas about tax reform for small businesses to the Small Business Association of Australia. At this forum I was able to provide a summary of some of the research to date that has concerned small business, and how this could potentially influence tax reforms for this sector. It was a great opportunity to share my insight so that potentially more meaningful tax reform could be formulated. This opportunity highlighted to

me how small organisations can really benefit from our expertise, and how we can contribute to the community broadly.

If you have not done so already – don't forget to register for the 2018 ATTA Conference, as the super early registration closes 15 September: <http://www.monash.edu/business/atta-2018>

All the best
Brett Freudenberg

2 ATTA's 30th Conference

We invite you to the upcoming Australasian Tax Teachers' Association's 30th Annual Conference. The theme of the conference is "*Sharing the Burden- Tax Reform's Shifting Winners and Losers*".

The Monash Business School at **Monash University** will host the conference at the Caulfield Campus in Melbourne from 17 to 19 January 2018. Melbourne is an exciting place to be over the summer. Delegates' partners and family members can enjoy the Australian Open Tennis, cricket, beaches, cultural activities and festivals. The Welcome Reception on Wednesday evening, 17 January, will be at our new rooftop pavilion at the Caulfield Campus. The conference dinner on Thursday night, 18 January, will be at the Melbourne Cricket Ground (MCG), which is next to the Tennis Centre.

Call for Abstracts

The call for Abstracts has now closed.

Registrations for ATTA 2018 are now open via the link:

<http://www.monash.edu/business/atta-2018>

Super early bird Registration rate by 15 September 2017, \$565

Early bird Registration rate by 2 October 2017, \$620

Standard Registration rate by 30 November 2017, \$660

ATO / IR Registration (2 days, excluding conference dinner) \$305

ATO / IR Registration (1 day, excluding conference dinner) \$150

PhD Student Registration rate with dinner, \$395

Accompanying persons - opening function, \$65

Accompanying persons - conference dinner, \$120

Accompanying persons - closing function, \$45

Accommodation Options

As January is a busy time of year in Melbourne, it is highly recommended that you book your accommodation promptly. Please see below accommodation options which have been allocated for conference delegates.

Quest On Bourke

1 Bedroom standard apartment - \$169 per night
1 Bedroom deluxe apartment - \$199 per night

When booking please use Corporate code:- ATTA2018. The corporate room rate will not be offered if code is not given at time of booking.

Punthill Apartments Flinders Lane

Studio Apartment - \$227 per night
1 Bedroom Apartment - \$247 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if code is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments Flinders Lane.

Punthill Apartments South Yarra

Studio Apartment - \$230 per night
1 Bedroom Apartment - \$250 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if reference number is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments South Yarra.

If you have any questions please contact:

Ken Devos: ken.devos@monash.edu

Diane Kraal: diane.kraal@monash.edu

Jonathan Teoh: jonathan.teoh@monash.edu

3 OUP ATTA Doctoral Series 2017

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 seventh 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 2017, the cut-off date is 1 December 2017. The successful applicant will be announced at ATTA in January 2018.
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 2017 cut-off date of 1 December 2017 to Professor Adrian Sawyer (Adrian.sawyer@canterbury.ac.nz). 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 Call for Past ATTA Conference Papers

The ATTA Executive have committed funds towards the '**Digitisation of Past ATTA Conference Papers**'.

Currently on the Pandora site (<http://pandora.nla.gov.au/tep/2352>) conference papers from all the conferences held between 1996 to 2016 have been digitised and can be assessed by members. The papers from the 1998 (University of Sydney) and 1997 (University of Auckland) conferences are missing and we would like to call on ATTA members to submit any papers they may have presented at these conferences so that they can be recorded with the others within this time period.

+

Pre-1996 papers....

It is also important to record the history of ATTA and the conference papers that have been presented over its lifetime. The papers can demonstrate the valuable contribution members have made to taxation literature and the taxation profession since its inception. Many of these early papers are the starting point for current researchers of today. We would like to ask members to look through their old papers that may be sitting in boxes, on USBs' or computer drives that date back past and including 1995 and forward them to Annette Morgan (Curtin University) who has been appointed as the ATTA Executive Member to help coordinate this process and arrange for the digitisation of the papers on the Pandora site.

All papers can be forwarded to Annette Morgan either by email annette.morgan@cbs.curtin.edu.au or posted to Annette Morgan c/o Curtin Law School, GPO Box U1987, Perth, WA, 6845. Please feel free to call Annette on either 08 9266 7106 or 042284439 if you wish to discuss the papers you may have.

It would be great if we could look back on some of these papers that help shaped the views and concepts of the early researchers at the upcoming 30th ATTA conference in Melbourne next January.

So please take the time during the upcoming semester breaks to do a bit of spring cleaning and forward your treasures to Annette.

Annette Morgan

5 Photos of ATTA-Hill Medallist

In ensuring that we have a record of ATTA's achievements and those who have contributed so much to tax we are calling out to for photos of past ATTA-Hill Medallist winners receiving their awards. The recipients have been: 2016 - Richard Edmonds, Justice of the Federal Court of Australia; 2015 - Adrian Sawyer and Binh Tran-Nam; 2013 - Dale Pinto; 2012 - Kerrie Sadiq; 2011 - Michael Walpole and Yuri Grbich; 2010 - Michael Dirkis and Les Nethercott; 2009 - Margaret McKerchar; 2008 - David Smith, Phil Burgess, Patrick Gallagher, Colin Fong and Michael D'Ascenzo; 2007 - Cynthia Coleman, Chris Evans, Rick Krever, John Prebble and the late Graham Hill, former Justice of the Federal Court of Australia and patron of ATTA; and 2000 - Abe Greenbaum.

If you do have photos please forward these to Brett Freudenberg via: b.freudenberg@griffith.edu.au

6 Arrivals, departures and honours

Donovan Castelyn has recently been appointed as an Associate Lecturer in the Department of Taxation at Curtin Law School. His research interests include Tax Policy, International Taxation and Corporate Tax. Donovan holds qualifications in law and commerce and is currently pursuing the Chartered Tax Advisers (CTA) designation under scholarship from the Tax Institute of Australia.

7 Conference reports

Tax Research Network – Conference Report

A few ATTA members recently attended the 26th Tax Research Network (TRN) annual conference. This year it was held on 5-6 September and was hosted by Alan Kirkpatrick and Phyllis Alexander from Bournemouth University.

There were three keynote speeches or panel discussions – all of which covered topics of significant relevance within the tax community. The first keynote speech was given by Professor Judith Freedman from Oxford University on current challenges for taxation policymakers. The second panel discussion covered the implications of Brexit on tax and trade – with particular focus on the UK-Irish border. The third keynote speech and panel discussion was led by Professor John Hasseldine from the University of New Hampshire and discussed the digitization of tax.

Along with these excellent discussions, research was presented from and about a wide range of countries, including India, Qatar, Indonesia, South Africa and Turkey. Australia and New Zealand were also well represented!

Lisa Marriott

ALTA 2017 - Revenue Law Interest Group - Convenor's Report

The 2017 ALTA Conference was held at the University of South Australia over July 5-8.

The Conference featured Plenary Sessions on Teaching Innovation, the South China Sea, Law in Popular Culture, The Public Face of Law, and What Relevance Do Lawyers Have Today (“First, Let’s Kill All the Lawyers”)? The Parallel Sessions were organised into themes rather than Interest Groups, which produced a “scatter” of papers. However, there were a number of tax-related papers presented at well-attended sessions:

Prof Robin Woellner presented a paper on “Unpacking the Commissioner’s Remedial Power”, exploring the implications of the discretionary power granted to the Commissioner of Taxation to relieve taxpayers of unintended consequences created by legislation which does not achieve its intended objectives. Robin concluded that while the power provides potentially significant benefits, there are a number of potential problems in the provisions, and the actual operation of the power needs to be monitored carefully.

Prof Julie Cassidy spoke to her paper on “All cards on the table” or “Taxpayer burnout”, which examined the new assessment and dispute resolution process in New Zealand, under which the assessment is now made at the end of the dispute process. The new regime imposes greatly increased compliance costs on taxpayers, and Julie concluded that there is a risk that it may produce “burn out” in taxpayers.

Prof Michael Blissenden’s paper “FLIP - The Future of Law and Innovation in the Profession” assessed the likely impact of the FLIP Report and – among other things – how lawyers can be helped to develop the skills and knowledge needed

for a future where some long-established areas of practice may disappear (eg conveyancing) and new areas/approaches will develop which will require lawyers to embrace technology with its positive and negative elements. Michael pondered how law curricula may need to adapt to adequately equip graduates of the future for life in the fast lane.

The paper by Assoc Prof Andrew Maples and Prof Robin Woellner “Accessing Taxpayer Information – a comparison of Trans-Tasman Regulatory Powers” compared and contrasted the powers to access information held by the Australian and New Zealand revenue authorities respectively. While noting that many aspects of the powers are similar, the paper identified a number of significant differences, including particularly the restrictions placed by the NZ legislation on the power to access private dwellings. The paper concluded that there were a number of aspects on which each jurisdiction could usefully learn from its neighbour (and other jurisdictions).

All the papers generated spirited discussion in the limited time available.

Robin Woellner
August 2017

8 Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)

The purpose of the DocMIT and PITF is to provide researchers with an opportunity to discuss their current research projects with leading academics and a select circle of colleagues. Participants benefit from tailored coaching provided by our panel of international tax professors, as well as from feedback provided by peers from around the world. We will also host an interdisciplinary Symposium, which will allow four of the DocMIT and PITF participants to present an article written under the mentorship of a well-known tax professor, with the ultimate goal of publishing it in IBFD’s peer-reviewed World Tax Journal.

Download the brochure
<https://www.ibfd.org/sites/ibfd.org/files/content/pdf/docmit-2017.pdf>

Who should attend?

DocMIT

The DocMIT is designed for students working on their doctoral thesis in the field of international, European or comparative tax law. There are no age limits or requirements concerning the stage of development of theses.

Nevertheless, we expect all participants to have already made some substantial progress in their research and to have a good grasp of their subject, well-defined research questions, at least a first outline of their thesis and preferably some preliminary conclusions. Doctoral students should be at a stage where the external coaching and exchange of points of view are most valuable.

A maximum of eight doctoral students will be admitted. Applications will be selected on the basis of the quality and originality of their research, as presented in the synopsis.

PITF

The aim of the PITF is to provide a forum for young tax scholars from all over the world to meet and discuss their ongoing research projects. In order to qualify, applicants must:

- Have obtained their PhD
- Be under the age of 50
- Spend 30% or more of their work time on research-related activities (regardless of the place in which such activities are performed: universities, international organizations, institutes, research centres etc.)

Candidates are expected to be in the process of developing a comprehensive research project on international, European or comparative taxation, preferably different from the one that granted them their doctoral degree. University professors and lecturers are particularly encouraged to apply. A maximum of eight researchers will be admitted. Applications will be selected on the basis of the quality and originality of the research.

9 Call for papers

Journal of Australian Taxation special edition for the 2017 Qld Tax Researchers Symposium

This year will see the Journal of Australian Taxation do a special edition coming out of the papers presented at the 2017 Queensland Tax Researchers' Symposium on 3 July at the Queensland University of Technology. Indeed, the first article has already been published by former Commissioner of Taxation Michael D'Ascenzo, on 'Academia as an Influencer of Tax Policy and Administration'. See: <http://www.jausttax.com.au/2017-special-edition/>

Further articles for the special edition from the Symposium should be submitted to Associate Professor Brett Freudenberg at: b.freudenberg@griffith.edu.au

For other, non-Symposium, articles for 2017, submissions should continue to be made to John McLaren at john.mclaren@cdu.edu.au or John Passant at john.passant@anu.edu.au

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

Both hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles 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.

We also 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.

Finally, we seek **Policy Briefs** for our series which 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. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

10 ATTA people in the media

Deutsch, Robert

Mather, Joanna 'Australia's tax residency rules 'broken'' *Australian Financial Review* 21 August 2017 p 3

Mather, Joanna 'Investors still in 'limbo' over taxcut' *Australian Financial Review* 22 August 2017 p 7

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 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/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Commissioner of Taxation v Primary Health Care Limited [2017] FCAFC 131, Kenny, Perram and Robertson JJ - 24 August 2017

Income tax – objections to notices of assessment – application for extension of time for lodging objections – relevant matters for exercise of discretion – whether prejudice suffered by Applicant if objections lodged outside of time – whether explanation for delay can ever be positive factor towards exercise of discretion
Administrative law – whether failure to take into account relevant consideration – whether decision irrational – whether improper exercise of discretionary power in s 14ZX(1) of Taxation Administration Act 1953 (Cth)

Bazzo v Commissioner of Taxation [2017] FCAFC 139, Dowsett, Pagone and Davies JJ - 31 August 2017

Taxation – construction of Deed of Agreement between parties which limited Commissioner's powers to collect a taxation debt; extent of obligations conferred under Deed of Agreement; whether Deed operated such that general interest charge that continued to accrue after date of execution of Deed of Agreement was not part of 'taxation debt' as defined; whether Deed of Agreement limited Commissioner's ability to collect in respect of general interest charge accruing following execution of Deed of Agreement.

Administrative Appeals Tribunal

Arnold and Commissioner of Taxation (Taxation) [2017] AATA 1318, Justice Perram, Deputy President – 18 August 2017

Taxation and revenue – appeal from objection decisions of Commissioner – deductions – charitable donations to deductible gift recipients – HIV/AIDS medicines supplied to charities located in Africa – consideration of market value of goods – consideration of amount paid for goods – construction of ‘paid’ in s 30-15 of Income Tax Assessment Act 1997 (Cth) – whether title to goods transferred to charities within relevant income years – whether supply agreements void for illegality – whether objection decisions upheld – whether administrative shortfall penalties upheld.

BFCB and Commissioner of Taxation (Taxation) [2017] AATA 1294, Deputy President SA Forgie – 18 August 2017

Taxation – release of tax liability - whether taxpayer would suffer serious hardship – decision affirmed

Frugniet and Tax Practitioners Board (Taxation) [2017] AATA 1393, Dr Gordon Hughes, Member - 30 August 2017

Tax agents – Termination of registration as a tax agent – applicant prevented from applying for registration for a period of five years – tax practitioner registration requirements – whether a fit and proper person to be registered as a tax agent – decision affirmed

Tax agents – Jurisdiction – whether Board conducted an investigation under Subdivision 60-E of the Tax Agent Services Act 2009 (Cth) – no investigation conducted – investigation unnecessary where Board concerned about whether practitioner was a fit and proper person – Tribunal has jurisdiction

Practice and procedure – Evidence – power of Tribunal to have regard to transcript of Tribunal proceedings that were the subject of a successful Federal Court appeal – having regard to transcript not inconsistent with any directions of the Court remitting the matter to the Tribunal to be re-heard

Western Australia

Placer Dome Inc v Commissioner of State Revenue [2017] WASCA 165, Martin CJ - 11 September 2017

Taxes and duty - Stamp duty - Whether corporation is a 'listed land-holder corporation' within the meaning of s 76ATI(2) of the Stamp Act 1921 (WA) - Approach to valuation of land to which corporation is entitled - Tribunal's failure to distinguish value of land from value of business as a going concern - Relevance of goodwill - Whether gold futures price a proper basis upon which to value gold producing assets - Taxes and duty - Stamp duty - Review of Commissioner's decision by State Administrative Tribunal - Onus of proof upon the taxpayer

Colin Fong

12 Tax and related meetings

Local

Tax and Transfer Policy Institute | tax.policy@anu.edu.au | Crawford School of Public Policy | ANU College of Asia and the Pacific

Professor Peter Whiteford, **Left behind? Inequality and inclusive growth – Assessing the Australian experience**, Tuesday 17 October 12.15-1.30pm
<https://taxpolicy.crawford.anu.edu.au/news-events/events/11114/left-behind-inequality-and-inclusive-growth-assessing-australian-experience>

The **2018 ATTA conference** will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018 < business.monash.edu/atta-2018>
The theme of the 2018 ATTA Conference is "Sharing the Burden - Tax Reform's Shifting Winners and Losers"
The call for abstracts and registrations will be occurring later in 2017.
For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh Jonathan.Teoh@monash.edu

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 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.

18th annual Global Environmental Tax Conference, which is being hosted by the James E Rogers Law School, University of Arizona, from 28-29 September 2017 <<https://law.arizona.edu/gcet18-call-papersabstracts>>

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 2017
Transfer Pricing Valuation 28-29 September 2017, Amsterdam
See also <http://www.ibfd.org/Training/Find-course>

International Fiscal Association Congresses

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

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+

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>

8th IBFD International Tax Conference, 22 September 2017, Rosewood Hotel, Beijing, China <<https://www.ibfd.org/sites/ibfd.org/files/content/pdf/8th-IBFD-International-Tax-Conference-Preliminary-Agenda.pdf>>

The **Society of Legal Scholars** (SLS) will be holding their annual conference at my university (University of Central Lancashire - UCLan) in September 2019 and I hope to be able to arrange for the **Tax Research Network** (TRN) Conference to run back-to-back with it.

I understand from speaking with ATTA members who come across to the UK regularly that it works best for many of them if they can present at both events. I'd like to be able to give you all as much notice as possible to help with planning for sabbaticals, etc. 2019 will also be an Ashes summer for us in England and we would be very pleased to see you all.

David Massey CTA ATT

Lecturer in Taxation

Lancashire School of Business and Enterprise

University of Central Lancashire, Preston, 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.

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:

Why Lowering Corporate Taxes Is a Political Promise that Does Not Deliver, Nikolay Anguelov - 21 August 2017

Public Sector Accountability for Citizen Experiences, Jo'Anne Langham and Neil Paulsen - 4 September 2017

Senate Inquiry into Corporate Tax Avoidance: Australia's Offshore Oil and Gas Industry, **Diane Kraal** - 28 August 2017

(2017) 32 (2) *Australian Tax Forum*

Real VATs vs the good VAT: reflections from a decade of technical assistance - Pierre-Pascal Gendron

Mitigating VAT compliance costs - a developing country perspective - Sharon Smulders and **Chris Evans**

Relevance of the OECD International VAT/GST guidelines for non-OECD countries - **Kathryn James** and Thomas Ecker

GST/VAT general anti-avoidance approaches: some preliminary findings from a comparative study of Australia and South Africa - **Kalmen Datt**, Gerhard Nienaber and **Binh Tran-Nam**

VAT withholding in Ethiopia: implications for revenue collection and refunds - **Woella Abehodie Yesegat** and **Sally-Ann Joseph**

Untangling the worldwide VAT web on digital supplies - **Michael Walpole** and Madeleine Stiglingh

The adoption of GST in Malaysia: lessons not learned and a few new paths - **Jeyapalan Kasipillai** and **Richard Krever**

Jordan, Chris 'Our regulators – can their job be easier? Address to the COSBOA National Small Business Summit 2017, Melbourne, Thursday, 24 August 2017 <https://www.ato.gov.au/Media-centre/Speeches/Commissioner/Commissioner-s-speech-to-the-COSBOA-small-business-summit/?_cldee=Yy5mb25nQHVuc3cuZWR1LmF1&recipientid=contact-0e97616ba32fe61180e6c4346bc597cc-a76bc254af79406981aa7b41184caa52&utm_source=ClickDimensions&utm_medium=email&utm_campaign=Daily%20Tax%20News%20-%20Aug%202017&esid=5dcb38b7-5589-e711-810c-c4346bc5a710>

Markham, Michelle ‘International tax treaty arbitration – fighting an uphill battle in the global arena’ (2017) 28 *Australasian Dispute Resolution Journal* 162-69

Overseas

Asia-Pacific Tax Bulletin Number 4 - 2017

Australia - Central Management and Control and the Bywater Case: A Quantum Leap or Clarification of the Status Quo? James Meli

Australia - Foreign Beneficiaries and Australian Trusts: Their Position Is Still No Clearer - Gene Goodsell

China - The New China Country Practice Chapter of the UN Practical Manual on Transfer Pricing: Reflections on Post-BEPS Transfer Pricing in the Middle-Kingdom - Rafael Triginelli Miraglia, Mimi Wang, Cheng Chi

India - Secondary Adjustment: A Potential Wave of New Transfer Pricing Litigation - Abhishek Dugar and Lakshita Bhandari

India - Multilateral Instrument Opens Window for Alternate Dispute Resolution for Indian Companies - Bhavik Timbadia

India - Corporate Tax Concessions in India: Are They Equitable? R Kavita Rao and Sacchidananda Mukherjee

Regional - Automatic Exchange of Information and BRICS: Why and How Does It Affect Emerging Economies? Xiaoqing Huang

Case notes

Australia - Full Federal Court Upholds Transfer Pricing Adjustments on Interest Charged on Intra-Group Loans - Gaurav Gupta

India - Case Notes - Abhishek Dugar

New Zealand - New Zealand Taxpayer Entitled to Foreign Tax Credit for Tax Sparring Granted to Controlled Foreign Company - **Kevin Holmes**

Derivatives & Financial Instruments Number 4 - 2017

United Kingdom - The Impact of Brexit on Taxation in the Financial Services Sector - Zoe Feller

Italy - Italian FTT in Practice: Issues and Solutions - Raul-Angelo Papotti and Michele Gusmeroli

Spain - Restriction to the Tax Deductibility of Financial Expenses: A Spanish View - Carlos Ferrer and Paz Irazusta

Germany - Impact of Investment Tax Reform on Equity Funds and Real Estate Funds - Stefan Angsten

Switzerland - Swiss Supreme Court Confirms Form-over-Substance Approach in Stamp Duty Matters - Peter Reinartz

United States - Modification of Non-Debt Financial Instruments - Paul Carman

India - Regulatory and Tax Issues for India-Focussed Venture Capital Funds - Vijay Krishnamurthy

International - Benchmarking Approaches for Compulsorily Convertible Debentures - Sunny Bilaney

Hong Kong - Aircraft Leasing Bill: Truly Beneficial or an Alphabet Soup? Kenneth Yim and Aki Cheung

Hoke, William ‘Microsoft and Apple settle Australian corporate tax audits’ *Tax Notes International* 28 August 2017

Hoke, William ‘Bank Association threatens challenge to South Australia’s bank tax’ *Tax Notes International* 28 August 2017

International Transfer Pricing Journal Number 4 - 2017

Australia - Full Federal Court Upholds Assessments against Chevron Australia in Milestone Transfer Pricing Case - Michael Butler, Jessica Pengelly and Liyao Wang

International - Dispute Prevention Avenues for Permanent Establishments - Rebecca Simone Critchley

International - The New Interpretation of the Arm's Length Principle: A Post-BEPS Evaluation - Maik Heggmaier

International - Suggested Approaches to Harmonization of Transfer Pricing and Customs Rules - Sunny Kishore Bilaney

International - Global Transfer Pricing Conference: Transfer Pricing Developments around the World - Alfred Storck, Raffaele Petrucci, Xue Peng and Raphael Holzinger

Recent developments

Belgium - New Intellectual Property Regime Embraces FinTech: Use of the New Innovation Income Deduction Regime in the Financial Services Industry - David Ledure, Julien Stocq, Maxime Dessy and Félix Teichmann

Brazil - MAP Guidance Released by the Revenue Service - Luís Eduardo Schoueri and Mateus Calicchio Barbosa

China (People's Rep) - Bulletin 6: China Completes the Revamping of Its Transfer Pricing Regime - Shanwu Yuan and Abe Zhao

Denmark - Penalties for Non-Compliance with Transfer Pricing Documentation Rules - Jens Wittendorff

Germany - Transfer Pricing of the Use of Trademarks and Company Names: Ministry of Finance Publishes Trade Name Decree - Björn Heidecke, Oliver Busch and Heike Schenkelberg

Italy - State of Play of Intra-Group Financing Arrangements - Roberta D'Angelo

Switzerland - Update on Country-by-Country Reporting - Raoul Stocker and Arjan Oosterheert

Turkey - Developments in the Transfer Pricing Landscape - Ramazan Biçer

International VAT Monitor Number 4 - 2017

GCC: The New Kid on the VAT Block - Gorka Echevarría Zubeldia

VAT on Negative Prices - Matthias Trinks

New Regime for Cost Sharing Associations in Belgium - Charlotte De Jaegher

“Privatizing” the GST Audit: Singapore's Compliance Programmes - Eng Hin Poh

VAT Global Trends: What Are the Lessons to Be Drawn for Mexico? Juan de la Cruz Higuera Ornelas

Major Sales Tax Disputes in Pakistan - Bilal Hassan

VAT news: Albania, Australia, Bangladesh, Belarus, Brazil, China (People's Rep.), Colombia, Croatia, Denmark, Ecuador, European Union, Finland, France, Ghana, Greece, Hungary, India, Isle of Man, Italy, Kyrgyzstan, Latvia, Malawi, Malaysia, Maldives, Malta, Moldova, Netherlands, Norway, Pakistan, Panama, Poland, Portugal, Qatar, Russia, Saudi Arabia, Singapore, Spain, St. Lucia, Sweden, Tajikistan, Tanzania, Turkey, Uganda, Ukraine, United Kingdom, United States and Uzbekistan.

VAT case notes from: Austria, Brazil, Sweden and United Kingdom.

Ivanova, Milla 'Australia's new risk framework and its effects on the resources industry' *Tax Notes International* 28 August 2017

Lewis, Alexander 'Chevron Withdraws Australian Transfer Pricing Dispute Appeal' *Tax Notes International* 28 August 2017

Littlewood, Michael & Elliffe, Craig (ed) *Capital gains taxation: a comparative analysis of key issues*, Cheltenham, UK, Edward Elgar, 2017; Hardback Price: £ 115.00 Web: £ 103.50

Preface - **Michael Littlewood** and **Craig Elliffe**

1 Capital gains taxes — a comparative survey - **Michael Littlewood**

2 The impact of economic theory on capital gains tax reform proposals - **David White**

3 International aspects of capital gains taxation - **Craig Elliffe**

4 Australia - **Ann O’Connell**

5 Canada - David G Duff

6 China - Yan Xu

7 India - DP Sengupta

8 The Netherlands - Eric CCM Kemmeren

9 New Zealand - **Shelley Griffiths**

10 South Africa - Jennifer Roeleveld

11 The United Kingdom - Philip Baker QC and **Mark Bowler-Smith**

12 The United States - Reuven S. Avi-Yonah and Dmitry Zelik

Also, there is a discount available for anyone who wants to order the book. To get the discount, what you do is, go to the Edward Elgar website www.e-elgar.com and add the book to your basket; then click on "Your Basket" at the top of the screen and enter the code in the discount box, before checkout. The code for the discount is VIP35.

14 Quotable quotes

“... The church has an important role in general terms to say what is the measure of a fair tax system, or the measure of a fair Native Title regime; but to say, ‘a tax on food is immoral’ is bordering on being immoral itself.”

Abetz, Eric ‘Interview, Parliament House, 24 June 1999’ as cited in Maddox, Marion *For God and country: religious dynamics in Australian federal politics*, Canberra, Department of the Parliamentary Library Information and Research Services, 2001 p 195

<<http://www.aph.gov.au/binaries/library/pubs/monographs/maddox/maddoxmonograph.pdf>>

“Speers: What about the big companies? You want to give them another tax cut.

Treasurer: As Bill Shorten and Chris Bowen have already agreed, if you lower the corporate tax burden. Particularly comparatively to the rest of the world...

Speers: They used to think that. They don’t anymore.

Treasurer: Well, they change their mind on everything. That is true. Bill Shorten said yesterday he doesn’t want to change the date of Australia Day. That’s today. I don’t know what he is going to say next week or a month from now. He was for corporate tax cuts. Now, he is against them. He was a trust booster when he was in Government. Now he is a trust buster.”

Source: Scott Morrison, Treasurer Interview with David Speers, Sky News Transcript 17 August 2017 <<http://sjm.ministers.treasury.gov.au/transcript/159-2017>>

““The economic case for taxing land is very strong,” concluded Sir James Mirrlees, a Nobel prize-winning economist, in a recent British Tax Review.

So, you say, if a comprehensive land value tax is so good, then why don't we have one?

Here's a clue: the burden of a land tax falls entirely on landowners, who naturally tend to be more politically influential than their raw numbers would suggest. -The Treasury analysis referenced above, conducted by Peter Abelson, found house prices would fall 6 per cent over the -medium term in response to a 0.7 per cent annual land tax (enough to replace stamp duty -entirely).

Shifting to land tax won't be easy in a country where about two million people own at least one investment property, even if, in reality, the hit to prices would manifest itself in slower appreciation. But as for smokers, it's never too late to quit.

Speculating on land values, which has become a national pastime, isn't especially productive. It's hard to see how it will help Australia sustain its prosperity into the 21st century, especially, as is likely, the value of our resources exports starts to fall again.

Fortunately, both major political parties could get behind a land tax. Mr Perrottet and Mr Churchill's insights aside, a Liberal Party that wants to tax effort and innovation less might have to tax land more.

As for the Labor Party, a comprehensive flat rate tax on the unimproved land was part of its platform from 1891 to 1905. The founders of the party were well aware that inherited land escaped taxation.”

Source: Creighton, Adam 'Land levy efficient and moral revenue raiser' *The Australian* 28 August 2017 p 12

ATTA News October 2017

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

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

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

Contents		
1 Presidential column	1	
2 ATTA's 30th Conference	2	
3 OUP ATTA Doctoral Series 2017	3	
4 Call for Past ATTA Conference Papers	4	
5 Photos of ATTA-Hill Medallist	5	
6 Arrivals, departures and honours	5	
7 ATTA member to do Sydney to Gong Ride for MS	6	
8 School of Taxation and Business Law, UNSW, Taxation and Business Law Research Fellowships	6	
9 New Zealand developments	7	
10 Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)	7	
11 Call for papers	8	
12 Australian and New Zealand tax and related doctoral theses		11
13 2018-19 Pre-Budget submissions	11	
14 Nominations open for 2018 Tax Awards	11	
15 Vacancies	11	
16 Recent Australian tax cases	12	
17 Tax and related meetings	14	
18 Recent publications	17	
19 Quotable quotes	23	

1 Presidential column

For many of us we are moving to the end of teaching for semester two, although many institutions are moving to trimester modes (including Griffith) which means it will become harder for us to find common time to come together for conferences and research collaborations. It is important that we manage our time to make space for conferences, as I think it is critical for us to maintain our networks and share our research, as well as hear fresh ideas about research and teaching.

Personally, I am looking forward to ATTA's upcoming 30th anniversary conference in 2018 at Monash University, when we get a chance to celebrate the achievements of ATTA and the people that have contributed to its success over the years. Part of this celebration, will be honouring and remembering the great contribution of our late Patron – Gordon Cooper AM with 'Fond and Fun Memories of Gordon'. This will provide a chance for members of the ATTA community to share their memories of Gordon on Friday at the ATTA Conference. If you are unable to attend the conference, or would like your thoughts read for you – please email Kathrin Bain with your fond and fun memories so they can read as a 'telegram to Gordon' (email: Kathrin Bain k.bain@unsw.edu.au).

Recently, I went to a great presentation by Professor Robert Faff about Pitching Research. Robert provided a simple template that he has developed to provide clarity about when we are

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pitching our research for grants and collaborations. Also, he has developed a tool to try to address the need to demonstrate 'engagement and impact'. I highly recommend that you look into Robert's tools, and his papers about them are available at: <<https://ssrn.com/abstract=2462059>>; and at: <<http://ssrn.com/abstract=2813096>>

All the best
Brett Freudenberg

2 ATTA's 30th Conference

The Monash Business School at **Monash University** will host the Australasian Tax Teachers' Association's 30th Annual Conference at the Caulfield Campus in Melbourne from 17 to 19 January 2018. The theme of the conference is "*Sharing the Burden- Tax Reform's Shifting Winners and Losers*".

January is a busy time of year in Melbourne, so it is highly recommended that you book your accommodation and register for the conference promptly. Please see below accommodation options which have been secured for conference delegates, but if not taken up soon there is pressure to release them to the general public.

The Welcome Reception on Wednesday evening, 17 January, will be at our new rooftop pavilion at the Caulfield Campus. The conference dinner on Thursday night, 18 January, will be at the Melbourne Cricket Ground (MCG), which is next to the Tennis Centre.

Call for Abstracts

The call for Abstracts has now closed.

Registrations for ATTA 2018 are now open via the link:

<http://www.monash.edu/business/atta-2018>

Standard Registration rate by 30 November 2017, \$660

ATO / IR Registration (2 days, excluding conference dinner) \$305

ATO / IR Registration (1 day, excluding conference dinner) \$150

PhD Student Registration rate with dinner, \$395

Accompanying persons - opening function, \$65

Accompanying persons - conference dinner, \$120

Accompanying persons - closing function, \$45

Accommodation Options (note there are now only a few rooms left)

Quest On Bourke

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1 Bedroom standard apartment - \$169 per night
1 Bedroom deluxe apartment - \$199 per night

When booking please use Corporate code:- ATTA2018. The corporate room rate will not be offered if code is not given at time of booking.

Punthill Apartments Flinders Lane

Studio Apartment - \$227 per night
1 Bedroom Apartment - \$247 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if code is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments Flinders Lane.

Punthill Apartments South Yarra

Studio Apartment - \$230 per night
1 Bedroom Apartment - \$250 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if reference number is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments South Yarra.

If you have any questions please contact:

Ken Devos: ken.devos@monash.edu

Diane Kraal: diane.kraal@monash.edu

Jonathan Teoh: jonathan.teoh@monash.edu

3 OUP ATTA Doctoral Series 2017

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 seventh 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.

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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 2017, the cut-off date is 1 December 2017. The successful applicant will be announced at ATTA in January 2018.
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 2017 cut-off date of 1 December 2017 to Professor Adrian Sawyer (Adrian.sawyer@canterbury.ac.nz). 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 Call for Past ATTA Conference Papers

The ATTA Executive have committed funds towards the '**Digitisation of Past ATTA Conference Papers**'.

Currently on the Pandora site (<http://pandora.nla.gov.au/tep/2352>) conference papers from all the conferences held between 1996 to 2016 have been digitised and can be assessed by members. The papers from the 1998 (University of Sydney) and 1997 (University of Auckland) conferences are missing and we would like to call on ATTA members to submit any papers they may have presented at these conferences so that they can be recorded with the others within this time period.

[Type here]

Pre-1996 papers....

It is also important to record the history of ATTA and the conference papers that have been presented over its lifetime. The papers can demonstrate the valuable contribution members have made to taxation literature and the taxation profession since its inception. Many of these early papers are the starting point for current researchers of today. We would like to ask members to look through their old papers that may be sitting in boxes, on USBs' or computer drives that date back past and including 1995 and forward them to Annette Morgan (Curtin University) who has been appointed as the ATTA Executive Member to help coordinate this process and arrange for the digitisation of the papers on the Pandora site.

All papers can be forwarded to Annette Morgan either by email annette.morgan@cbs.curtin.edu.au or posted to Annette Morgan c/o Curtin Law School, GPO Box U1987, Perth, WA, 6845. Please feel free to call Annette on either 08 9266 7106 or 042284439 if you wish to discuss the papers you may have.

It would be great if we could look back on some of these papers that help shaped the views and concepts of the early researchers at the upcoming 30th ATTA conference in Melbourne next January.

So please take the time during the upcoming semester breaks to do a bit of spring cleaning and forward your treasures to Annette.

Annette Morgan

5 Photos of ATTA-Hill Medallist

In ensuring that we have a record of ATTA's achievements and those who have contributed so much to tax we are calling out to for photos of past ATTA-Hill Medallist winners receiving their awards. The recipients have been: 2016 - Richard Edmonds, Justice of the Federal Court of Australia; 2015 - Adrian Sawyer and Binh Tran-Nam; 2013 - Dale Pinto; 2012 - Kerrie Sadiq; 2011 - Michael Walpole and Yuri Grbich; 2010 - Michael Dirkis and Les Nethercott; 2009 - Margaret McKerchar; 2008 - David Smith, Phil Burgess, Patrick Gallagher, Colin Fong and Michael D'Ascenzo; 2007 - Cynthia Coleman, Chris Evans, Rick Krever, John Prebble and the late Graham Hill, former Justice of the Federal Court of Australia and patron of ATTA; and 2000 - Abe Greenbaum.

If you do have photos please forward these to Brett Freudenberg via:

b.freudenberg@griffith.edu.au

6 Arrivals, departures and honours

Congratulations to **Enrico Mercuri** on the completion of his PhD which was conferred on him by UNSW Sydney, School of Taxation and Business Law on 16 August 2017. The title of his doctorate was *Counteracting the use of low tax jurisdictions in international tax avoidance and tax evasion: An argument for the development of a global information repository*, and his supervisors were Professors Robert Deutsch and John Taylor.

[Type here]

Congratulations to **John Minas** who has been awarded his PhD for his topic – *The Implications of capital gains tax rate preferences for personal taxpayers in Australia*. His UNSW Sydney supervisors were Professor Chris Evans and Dr Youngdeok Lim.

7 ATTA member to do Sydney to Gong Ride for MS

ATTA members and subscribers to ATTA newsletter,

I am doing the MS ride again this year. Please consider making a donation. Many thanks to those of you who have donated in previous years.

Dale Boccabella

<https://www.msgongride.org.au/index.cfm?fuseaction=donorDrive.participant&participantID=20863>

PS: I am aiming at 2 hours and 10 mins (having given up on making 2 hours)

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

The School of Taxation and Business Law, UNSW (Sydney), Australia is now calling for applications for up to 3 research fellows in taxation and business law for 2018.

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 AUD 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. Successful candidates are expected to undertake their fellowship during February – November of the year it is awarded. Due to the summer teaching break at Australian universities, visits during December - February are not considered a suitable time for the fellowships. Access to a work area, computer and the internet will be provided to the successful candidates. Successful candidates are expected to present a research seminar to colleagues in the School and UNSW 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 UNSW 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 24 November 2017 and should to be sent to:

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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 New Zealand developments

The recent New Zealand election campaign reignited discussions on capital gains tax, but whether this – or any other tax initiatives – will come to pass is (at the time of writing) in the hands of Winston Peters – the leader of the New Zealand First party. The governing National Party (again at the time of writing – 6 October) had won 58 seats and the Labour Party had won 45 seats. The Labour Party and the Green Party (who won 7 seats) had entered into an agreement to work together prior to the election. What this all means is that the New Zealand First Party (with 9 seats) is in the position of king- or queen-maker.

So, while we wait for the new Government to be formed – here are a few things that have happened in recent weeks:

- A new interpretation statement has been issued to clarify when fringe benefit tax arises on motor vehicles (IS 17/07 – Fringe Benefit Tax – Motor vehicles). This statement consolidates previous statements, addresses some common misconceptions and clarifies other factors where there was a lack of certainty in relation to the treatment of certain transactions.
- Exposure Draft (now closed for comment) PUB 0258 covers the issue of whether it is full or part disposal of an asset where the asset is contributed to a partnership as a capital contribution. This Exposure Draft concludes that there is full disposal, despite that the person, in their capacity as a partner of the partnership, retains an interest in the asset. This will be treated as a full disposal as no provision in the Income Tax Act 2007 specifies whether there is full or partial disposal in this situation, therefore the answer will be determined with reference to partnership law and the general law. When an asset is contributed to a partnership, the legal ownership of the asset is transferred to the partnership and the asset is no longer the property of the partner, despite the partner retaining beneficial ownership.
- A review is taking place of the Interpretation Statement on Tax Avoidance (IS 13/01). Again the submission date has passed for comment on this review. This Interpretation Statement covers interpretation of ss BG 1 and GA 1 of the Income Tax Act 2007. The aim of the review is to provide a timely assessment of how the Interpretation Statement is working, now that it has been in use for four years. The review will also consider whether the Interpretation Statement needs updating in light of recent tax avoidance case law.

Lisa Marriott

10 Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)

The purpose of the DocMIT and PITF is to provide researchers with an opportunity to discuss their current research projects with leading academics and a select circle of colleagues. Participants benefit from tailored coaching provided

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by our panel of international tax professors, as well as from feedback provided by peers from around the world. We will also host an interdisciplinary Symposium, which will allow four of the DocMIT and PITF participants to present an article written under the mentorship of a well-known tax professor, with the ultimate goal of publishing it in IBFD's peer-reviewed World Tax Journal.

Download the brochure

<https://www.ibfd.org/sites/ibfd.org/files/content/pdf/docmit-2017.pdf>

Who should attend?

DocMIT

The DocMIT is designed for students working on their doctoral thesis in the field of international, European or comparative tax law. There are no age limits or requirements concerning the stage of development of theses.

Nevertheless, we expect all participants to have already made some substantial progress in their research and to have a good grasp of their subject, well-defined research questions, at least a first outline of their thesis and preferably some preliminary conclusions. Doctoral students should be at a stage where the external coaching and exchange of points of view are most valuable.

A maximum of eight doctoral students will be admitted. Applications will be selected on the basis of the quality and originality of their research, as presented in the synopsis.

PITF

The aim of the PITF is to provide a forum for young tax scholars from all over the world to meet and discuss their ongoing research projects. In order to qualify, applicants must:

- Have obtained their PhD
- Be under the age of 50
- Spend 30% or more of their work time on research-related activities (regardless of the place in which such activities are performed: universities, international organizations, institutes, research centres etc.)

Candidates are expected to be in the process of developing a comprehensive research project on international, European or comparative taxation, preferably different from the one that granted them their doctoral degree. University professors and lecturers are particularly encouraged to apply. A maximum of eight researchers will be admitted. Applications will be selected on the basis of the quality and originality of the research.

11 Call for papers

The **International Conference on Tax Administration**, 5 - 6 April 2018 is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe.

The theme of the 2018 conference will be **Tax system integrity in a digital age**. The conference will explore the impact of digital and disruptive technologies upon all aspects of tax administration in developed and developing economies,

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including (but not limited to): taxpayer and intermediary interactions with revenue authorities; tax filing; tax compliance and compliance costs; tax collection; information and big data management; the cashless economy; blockchain and crypto-financing; harnessing technology in the post-BEPS environment and taxing the virtual economy.

Your proposal should include the following details

- title of the paper;
- authors(s) brief professional bio and contact details;
- an abstract of between 200–500 words of the contents of the proposed paper including its findings; and
- status of the paper (for example, whether it is part of ongoing research or whether it has been previously published, etc).

Proposals should be sent to Professor Binh Tran-Nam at b.tran-nam@unsw.edu.au with the subject 'Tax Admin Conference Call for Papers 2018' by end of **Friday 17 November 2017 (Sydney time)**.

A Steering Committee will select papers for the conference and will advise you of its decision by mid December 2017. Full papers will be required to be submitted by early March using the conference template. Selected papers will be published in a special issue of the *eJournal of Tax Research* (an A-ranked journal in the Australian Business Dean Council's List of Quality Journals).

The Cedric Sandford Medal will be awarded to the best paper presented at the conference (only for papers submitted on time). The medal is in memory of the late Emeritus Professor Cedric Sandford and is judged by an independent expert panel.

Enquiries

Professor Binh Tran-Nam
Phone +61 2 9385 9561
Email b.tran-nam@unsw.edu.au

Professor Chris Evans
Phone +61 2 9385 9546
Email cc.evans@unsw.edu.au

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs
Both hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles 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.

We also 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

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promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which 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. Please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

Given your interests and contributions to research and academia, we invite you/your research students to submit a paper to **7th Annual International Conference on Law, Regulations and Public Policy (LRPP 2018)** which will be held on 25th - 26th June 2018 in Singapore.

You may visit the following link for accepted and published papers from previous LRPP conferences www.law-conference.org/PriorYearsPaper.html.

The full paper submission deadline is on **8th January 2018**. Hope that provides adequate time for you to complete the paper submission. If you need additional time, **please email us at** secretariat@law-conference.org as we may extend additional time on a case by case basis. We hope you can be part of LRPP 2018.

Briefly about LRPP 2018:

- **Keynote Speakers:**

Prof. Gabriel Moens, Professor of Law, Curtin Law School, Australia - *How to Mismanage Organisations: A Lawyer!'s Perspective*

Prof. Paula Baron, Assoc. Pro-Vice Chancellor, College of Arts, Social Sciences and Commerce, La Trobe University, Australia - *Law, Legal Education and the Rise of Robolawyers*

- **LRPP 2018 Conference Proceedings:** Print ISSN: 2251-3809, E-Periodical ISSN: 2251-3817 will be published and submitted to indexing partner organizations.
- **Journal of Law and Social Sciences:** 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 and will be published without additional cost (digital).
- **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 2018** 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**.

For more information, please visit the **LRPP 2018** website: www.law-conference.org. Would appreciate if you could disseminate this information to your colleagues/students who might be interested to participate in the conference.

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12 Australian and New Zealand tax and related doctoral theses

Since the *ATTA News* for December 2002, I have published an annual list, which contained details of 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.

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 2017. 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

13 2018-19 Pre-Budget submissions

The Government is inviting submissions from individuals, businesses and community groups on their views regarding priorities for the 2018-19 Budget. Submissions are due by Friday 15 December 2017. Interested members should contact the Tax Institute's Tax Policy team.

Further information is available on the https://consult.treasury.gov.au/budget-policy-division/2018-19-pre-budget-submissions/?utm_source=The+Tax+Institute&utm_campaign=c5cf9e9a91-Taxvine040817&utm_medium=email&utm_term=0_afc2780446-c5cf9e9a91-97863933

14 Nominations open for 2018 Tax Awards

Nominations are now open for the Tax Institute's Tax Adviser of the Year Award. This could be a great opportunity to recognise the achievements of a past student or a colleague. There are four categories: Emerging Tax Star; SME Tax Adviser of the Year, Corporate Tax Adviser of the Year and Chartered Tax Adviser of the Year. Nominations close 17 November 2017,

15 Vacancies

Research and teaching associate

The Institute for Austrian and International Tax Law is offering a position as research and teaching associate. The deadline for applications is November 15, 2017.

For more information on the position, please see: www.wu.ac.at/en/taxlaw/
If you would like to apply, or you know somebody who may be interested, please contact Ms. Theodora Stergidou (jobtaxlaw@wu.ac.at).

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16 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/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Lewski v Commissioner of Taxation [2017] FCAFC 145, Perram, Pagone and Moshinsky JJ - 18 September 2017

Taxation – income tax – deductions – when loss or outgoing is “incurred” – contracts for sale and purchase of land and for sale and purchase of aged care hostel business – whether certain amounts were incurred by purchaser upon execution of contracts – whether Tribunal erred in concluding that the amounts were not incurred upon execution of contracts

Taxation – income tax – taxation of trusts – discretionary trust – where trustee resolved to distribute income to particular beneficiary but also resolved to distribute the income to a different beneficiary if the Commissioner disallowed a deduction or included an additional amount in assessable income – whether resolutions were valid – whether variation resolution, if invalid, was severable – whether first-mentioned beneficiary was “presently entitled” to a share of the income of the trust estate

Taxation – review proceedings under Pt IVC of Taxation Administration Act 1953 (Cth) – application by taxpayer to rely on grounds not in objection – principles applicable

Trusts and trustees – discretionary trust – distribution of income – where beneficiary executed deed of disclaimer – whether disclaimer effective – whether beneficiary had already accepted the distribution – whether knowledge of beneficiary’s agent should be imputed to beneficiary

Trusts and trustees – discretionary trust – resolution of trustee to distribute income – where resolution expressed in terms of “income” of the trust – where distribution power in trust deed expressed in terms of “Net Income” – whether on its true construction the resolution related to Net Income of the trust

Thomas v Commissioner of Taxation (No 2) [2017] FCAFC 144, Dowsett, Perram and Pagone JJ - 18 September 2017

Costs – applications for indemnity costs – offers to compromise – where parties failed to notify Court prior to judgment being reserved that alternative costs orders might be sought – consideration of relevant costs principles

Zappia v Comptroller General of Customs [2017] FCAFC 147, Davies, White and Moshinsky JJ - 19 September 2017

Taxation – appellant served notice of statutory demand for amount payable on stolen dutiable goods – liability under Customs Act 1901 (Cth) s 35A for failure to keep dutiable goods safely – AAT found statutory demands were properly made – appeal on question of law from AAT decision – whether appellant ‘has, or has been entrusted with, the possession, custody or control of dutiable goods which are subject to customs control’ – meaning of possession – meaning of control – statutory interpretation – appellant could not be found to have been in control of the goods within the meaning of s 35A – appellant’s submission that no liability could arise by reason of Fair Work Act 2009 (Cth) s 326 rejected – appeal allowed.

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Obeid v Commissioner of Taxation [2017] FCA 1135, Pagone J - 22 September 2017

Taxation – application for stay of proceedings – substantial overlap with criminal proceedings – real prejudice to applicant in taxation proceeding

Chhua v Commissioner of Taxation [2017] FCA 1127, Davies J - 22 September 2017

Taxation – Judicial review sought under s 39B of the Judiciary Act 1903 (Cth) in relation to the formation of the Commissioner’s fraud or evasion opinion; not alleged that the assessments were tentative or provisional or the product of conscious maladministration; circumstances in which the formation of a fraud or evasion opinion can be subject to judicial review; challenges to the formation of a fraud or evasion opinion outside Part IVC proceedings.

Practice and procedure – First Respondent demurred to the entirety of Applicant’s statement of claim; whether demurrer provides a complete answer to the Applicant’s statement of claim.

Commissioner of Taxation v Tamarama Fresh Juices Australia Pty Ltd [2017] FCAFC 154, Middleton, Gilmour and Jagot JJ - 25 September 2017

Taxation – whether disclosure of protected material sought by the issue of a subpoena was “necessary...for the purpose of carrying into effect the provisions of a taxation law” within the meaning of s 355-75 of Sch 1 to the Taxation Administration Act 1953 (Cth) (the Act) – whether primary judge erred in finding that disclosure was necessary for such a purpose – whether subpoena seeking disclosure of protected material ought to be set aside – consideration of factors relevant to deciding whether disclosure is “necessary” under the Act – differences between compulsory disclosure and voluntary disclosure by an officer under the Act– application for leave to appeal granted – appeal allowed

Keris Pty Ltd (Trustee) v Deputy Commissioner of Taxation [2017] FCAFC 164, Greenwood, McKerracher and Moshinsky JJ -13 October 2017

Taxation – consideration of the construction to be attributed to s 255 100 of the Taxation Administration Act 1953 (Cth) conferring a power on the Commissioner to require “you” to give the Commissioner security for the “due payment of an existing or future *tax related liability of yours” – consideration of the subject matter of the power and the factors informing the exercise of the power

Constitutional law – consideration of whether s 255 100 is a valid law of the Commonwealth – consideration of whether the provision is a law with respect to the power conferred on the Parliament by s 51(ii) of the Constitution to make laws with respect to taxation – consideration of whether s 255 100 is a provision for the collection of tax – consideration of whether the provision is an incident of or ancillary to the power conferred by s 51(ii)

Constitutional law – consideration of whether a law conferring power upon the Commissioner of Taxation to require the giving of security in the form of a mortgage of real estate for the “due payment” of an “existing or future *tax related liability of yours” is a law with respect to the acquisition of property from the appellant for a purpose in respect of which the Parliament has the power to make laws, within s 51(xxxi) of the Constitution

Victoria

PTDA v Commissioner for State Revenue [2017] VSCA 266, Warren CJ, Maxwell P and Kaye JA - 22 September 2017

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Valuation of land – Land tax – Site value – Highest and best use – Public infrastructure – Railway station and transport interchange – Planning restrictions – Capacity of land to yield monetary return – Potentiality of land – State of Victoria sole hypothetical purchaser – Whether comparable sales method applicable – Whether Tribunal acted as expert – Whether valuation decision reasonably open – No error of law – Appeal dismissed – Valuation of Land Act 1960 s 5A.

Colin Fong

17 Tax and related meetings

Local

Registrations Open: Future of SME Symposium!

You are invited to register to attend the Future of Small and Medium Enterprise Symposium.

At the symposium you will hear from leading industry and academic speakers who will give insights about what the future for SMEs holds in Australia.

Speakers will address the following topics for SMEs: · Future of Growth; · Future of Disruption; · Future of Tax; and · Future of Advice.

Speakers include: Anne Nalder (Small Business Association of Australia); Karen Anstis (Assistant Commissioner Small Business - ATO), Wendy Houghton (BDO); Steve Healey (Grant Thornton); Judy White (BDO); Anna Mortimore (Griffith University); Paul Bannister (Grant Thornton); ; John Ioannou (McCullough Robertson); Peter Vilaysack (EY) and Brett Freudenberg (Griffith University).

The Symposium is schedule to occur on Friday 10 November 2017 at Griffith University, Ship Inn, South Bank Campus (Brisbane), and will go from 8.30am to 2pm (with lunch included). While it is free to attend there are only limited numbers and you must register by 3 November 2017.

To register go to: <https://app.griffith.edu.au/events/event/52980>

The **2018 ATTA conference** will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018 < business.monash.edu/atta-2018>

The theme of the 2018 ATTA Conference is "Sharing the Burden - Tax Reform's Shifting Winners and Losers"

The call for abstracts and registrations will be occurring later in 2017.

For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh Jonathan.Teoh@monash.edu

The **International Conference on Tax Administration**, 5 - 6 April 2018 is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. The theme of the 2018 conference will be **Tax system integrity in a digital age**. The conference will explore the impact of digital and disruptive technologies upon all aspects of tax administration in developed and developing economies, including (but not limited to): taxpayer and intermediary interactions

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with revenue authorities; tax filing; tax compliance and compliance costs; tax collection; information and big data management; the cashless economy; blockchain and crypto-financing; harnessing technology in the post-BEPS environment and taxing the virtual economy.

Enquiries Professor Binh Tran-Nam Phone +61 2 9385 9561 b.tran-nam@unsw.edu.au

Professor Chris Evans Phone +61 2 9385 9546 cc.evans@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 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.

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 2017

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

Forthcoming VAT courses

Advanced VAT Optimization 7-8 December 2017, Amsterdam

European Value Added Tax - Selected Issues 14-16 March 2018, Amsterdam

Global VAT 17-20 April 2018, Amsterdam

Global VAT - Specific Countries 19-20 April 2018, Amsterdam

Introduction to European Value Added Tax 5-8 June 2018, Amsterdam

International Fiscal Association Congresses

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

2018 **Seoul, Korea, Rep of**, 2 September – 6 September

<www.ifaseoul2018.com>

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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+

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 (SLS)** will be holding their annual conference at my university (University of Central Lancashire - UCLan) in September 2019 and I hope to be able to arrange for the **Tax Research Network (TRN)** Conference to run back-to-back with it.

I understand from speaking with ATTA members who come across to the UK regularly that it works best for many of them if they can present at both events. I'd like to be able to give you all as much notice as possible to help with planning for sabbaticals, etc. 2019 will also be an Ashes summer for us in England and we would be very pleased to see you all.

David Massey CTA ATT

Lecturer in Taxation

Lancashire School of Business and Enterprise

University of Central Lancashire, Preston, 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.

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18 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:

Preparing for Self-Driving Vehicles: Impacts on City Financing, Roberta Mann - 16 October 2017

A Sugar Tax Will Benefit Our Most Disadvantaged Groups, Anita Lal - 09 October 2017

Using New Zealand Trusts to Escape Other Countries' Taxes, **Michael Littlewood** - 02 October 2017

Consolidated Corporate Tax Base in the EU – An Intriguing Idea Which May Fail? Eva Eberhartinger - 25 September

What Has Australia to Fear from Trump Protectionism? Janine Dixon - 19 September

Income Inequality Ticks Down as the Rich See Their Incomes Fall: ABS, Peter Whiteford - 15 September 2017

Estimating Aggregated Tax Compliance Costs in Australia: A New Approach, **Binh Tran-Nam** and Hao Wu - 12 September 2017

Australia Productivity Commission *Horizontal fiscal equalisation*, Draft report, 9 October 2017 <<https://www.pc.gov.au/inquiries/current/horizontal-fiscal-equalisation/draft>>

(2017) 17 (1) *Australian GST Journal* September

Editorial - Neutrality, like truth, is rarely pure and never simple

Neutrality and input tax deductibility – Dr Friederike Grube

The principle of neutrality in Australian GST – **Rebecca Millar**

The Uber case: Applying the GST Act to new ways of doing business – Gina Lazanas and Robyn Thomas

(2017) 32 (3) *Australian Tax Forum*

Political connections, corporate governance and effective tax rates in Malaysia - **Jeyapalan Kasipillai**, Mei Yee Lee and Sakthi Mahenthiran

The tax on feminine hygiene products: is this reasonable policy? Christina Do, **Helen Hodgson** and **Nicole Wilson-Rogers**

Should the superannuation access age be raised? Rami Hanegbi

The role of the tax administrator in tax policy development - **Michael D'Ascenzo**

Towards a self-funded retirement: will superannuation substitute for the age pension? Deborah Ralston and Jun Feng

An assessment of the Code of Professional Conduct under the TASA 2009 - six years on - **Ken Devos** and **Paul Kenny**

Boccabella, Dale & Kaine, Sarah 'How gig economy workers will be left short of super' *The Conversation* 19 October 2017 <<https://theconversation.com/how-gig-economy-workers-will-be-left-short-of-super-85814>>

Carmignani, Fabrizio 'Why Australia doesn't need to match the Trump tax cuts'

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The Conversation 4 October 2017 <<https://theconversation.com/why-australia-doesnt-need-to-match-the-trump-tax-cuts-84903>>

(2017) 15 (1) *e Journal of Tax Research*

<<https://www.business.unsw.edu.au/research/research-journals/atax-journal/current-issue>>

Comparison of a lower corporate income tax rate for small and large businesses – John Freebairn

Wine options of Australian tax reform – **Paul Kenny, Michael Blissenden and Sylvia Villios**

Tax compliance of ethnic minority immigrant entrepreneurs: A social capital perspective – **Sue Yong and Fiona Martin**

Tax compliance costs in developing countries: Evidence in Ethiopia – **Wollela Abehodie Yesegat, Jacqueline Coolidge and Laurent Olivier Corthay**

Retrospective tax law: Has Pandora's Box opened never to be shut again? – Rocco Loiacono and **Colleen Mortimer**

Emery, Joel & **Stewart, Miranda** 'Taxing challenge of digital currency' (2017) 28 *Journal of Banking and Finance Law and Practice* 236-69

Freebairn, John 'Three areas to reform federal-state financial relations' *The Conversation* 13 October 2017 <<https://theconversation.com/three-areas-to-reform-federal-state-financial-relations-85531>>

(2017) 25 (3) *Insolvency Law Journal*

Bankruptcy Discharge: Origins and Liberalisation – Michael Quilter

Death and Bankruptcy – **Colin Anderson and David Morrison**

Piercing Legal Professional Privilege to Access Documents Created to Defeat Claims of Creditors – Noel McCoy, Sophie Waples and Emma Beechey

Company Directors in the Spotlight: A Safe Harbour or Plugging Another Imaginary Leak? – **David Morrison**

Changes Mooted to New Zealand's Voidable Transactions Regime – Lynne Taylor

Kraal, Diane 'Explainer: why is Western Australia fighting with miners over gold royalties?' *The Conversation* 6 October 2017

<<https://theconversation.com/explainer-why-is-western-australia-fighting-with-miners-over-gold-royalties-85250>>

Lanis, Roman & Govendir, Brett 'How will Amazon navigate Australia's taxation system?' *The Conversation* 11 October 2017

<<https://theconversation.com/how-will-amazon-navigate-australias-taxation-system-85323>>

Lewis, Phil 'Middle-income earners probably won't be paying as much tax as the government expects' *The Conversation* 16 October 2017

<<https://theconversation.com/middle-income-earners-probably-wont-be-paying-as-much-tax-as-the-government-expects-85672>>

(2017) 23 (3) *New Zealand Journal of Taxation Law and Policy*

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

"Playing Chess with Taxpayers: The Conundrum of 'a Permanent Place of Abode' and the Legislative Residence Tests for Individuals in Australia and New Zealand" - **Clinton Alley and Duncan Bentley**

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“Is The Future Too Bright? An Empirical Investigation of whether the Bright-Line Test is Sound Tax Policy” – Lydia Tsen, Jagdeep Singh-Ladhar and Howard Davey

“Dividing the Spoils of Foreign Investment: China’s Shifting Tax Treaty Policy” – Li Jin and **Richard Krever**

“Corpus, Distributions and Taxation” – Huigenia Ostik and **Mark Bowler-Smith**

Passant, John, 'Taxation and the American Revolution' (2017) 11 (3)

Australasian Accounting, Business and Finance Journal 20-29

<<http://ro.uow.edu.au/aabfj/vol11/iss3/3/>>

Passant, John, 'Tax, inequality and challenges for the future,' in: Ron Levy, Molly O'Brien, Simon Rice, Pauline Ridge and Margaret Thornton (eds), *New directions for law in Australia: essays in contemporary law reform*, Canberra, ANU Press, 2017, pp 49-58 <<http://press-files.anu.edu.au/downloads/press/n2641/pdf/ch03.pdf> >.

Potts, Jason; Berg, Chris & Davidson, Sinclair 'Bitcoin investors should be taxed like any other investor' *The Conversation* 25 September 2017

<<https://theconversation.com/bitcoin-investors-should-be-taxed-like-any-other-investor-84291>>

Overseas

British Tax Review Number 4 2017

Current Note

The UK–Colombia tax treaty: 80 years in the making - Martin Hearson

Case Notes

HMRC v Fowler: more on divers - John F Avery Jones

RFC 2012 plc (in liquidation) (formerly the Rangers Football Club plc) v

Advocate General for Scotland: discerning the goal of the legislation - Michael Blackwell

Articles

The “Margin of Appreciation” Afforded in the Tax Tribunals: is there any Limit to Judicial Deference? Jonathan Peacock

Reforming VAT Concessions: A Tax Expenditure Analysis - Yige Zu

The OECD’s Approach to IP-Boxes as a Norm: Hard, Soft or Half-Baked? Pedro Guilherme Lindenberg Schoueri

Granting Juridical Autonomy to Article 25(5) of the Tax Treaty Model - Tatiana Falcão

Book Review

Memoir John Tiley: 1941–2013 - Chantal Stebbings

Bulletin for International Taxation Number 8 - 2017

Tax treaty monitor

Australia/Germany/OECD - The New Australia-Germany Income and Capital

Tax Treaty (2015): A Tax Treaty for the Era of the OECD/G20 BEPS Initiative?

Michelle Markham

International/European Union/OECD - Implementation of Agreements on

International Assistance in Tax Collection: Avoiding the Complexity of a

“Mirror” Approach - Ilse De Troyer

Argentina/Mexico/OECD/United Nations - The New Argentina-Mexico Income

and Capital Tax Treaty (2015): A Tax Treaty in the BEPS Era - Daniel Fuentes

Hernández and Mirna Solange Screpante

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Peru/OECD - Tax Reform in Peru: Adopting Anti-Base Erosion and Profit Shifting Measures with a View to Membership of the OECD and More - Fernando Becerra O'Phelan

Italy/International - From Worldwide to Territorial Taxation: Is Italy Now an Attractive Destination for Migrating Individuals? Giorgio Beretta

International/European Union - Democracy, Revolution and Taxation - Frans Vanistendael

United States/International/European Union/OECD - Conditional Withholding Tax: A Tax on Tax Planning - Jan Vleggeert and Henk Vording

Bulletin for International Taxation Number 9 - 2017

Tax treaty monitor

Brazil/OECD/United Nations - The Taxation of Non-Resident Rental Income from Movable Property in the Tax Treaties Concluded by Brazil - Sergio André Rocha

International/OECD - Some Reflections on the Proposed Revisions to the OECD Model and Commentaries, and on the Multilateral Instrument, with Respect to Fiscally Transparent Entities – Part 1 - Angelo Nikolakakis, Stéphane Austry, John Avery Jones, Philip Baker, Peter Blessing, Robert Danon, Shefali Goradia, Johann Hattingh, Koichi Inoue, Jürgen Lüdicke, Guglielmo Maisto, Toshio Miyatake, Kees van Raad, **Richard Vann** and Bertil Wiman

Turkey/OECD - New Advance Pricing Agreement Roll-Back Provisions in Turkey - Tahir Erdem

Australia/United Kingdom/International - Australia's New Diverted Profits Tax: The Rationale, the Expectations and the Unknowns - **H Khiem (Jonathan) Nguyen**

International/OECD - The Profit Split Method: Deciphering the OECD's 2017 Discussion Draft - Sunny Kishore Bilaney

International/OECD - Mutual Assistance in the Collection of Taxes - Louise Parker

Cooper, Graeme S 'Chapter 15: Some thoughts on the BEPS proposals to control treaty abuse', in: Sim, Sam & Soo, Mei-June (ed) *Asian voices: BEPS and beyond*, Amsterdam, International Bureau of Fiscal Documentation, 2016

Cooper, Graeme S 'Chapter 15: Australia: Pricing money – the Chevron case', in: *Tax treaty case law around the globe 2016*, Amsterdam, International Bureau of Fiscal Documentation, 2017

Cooper, Graeme S 'Chapter 27: Australia: Royalties and business profits in the IT sector', in: *Tax treaty case law around the globe 2016*, Amsterdam, International Bureau of Fiscal Documentation, 2017

Cooper, Graeme S 'Chapter 36: Australia: enforcing tax claims cross-border', in: *Tax treaty case law around the globe 2016*, Amsterdam, International Bureau of Fiscal Documentation, 2017

Dirkis, Michael 'Chapter 13: Australia', in: Maisto, Guglielmo (ed) *Taxation of entertainers and sportspersons performing abroad - Part Four: Country Reports*, Amsterdam, International Bureau of Fiscal Documentation, 2016

Elliffe, Craig 'Chapter 1: New Zealand: Treaty Interpretation on an exchange of information', in: *Tax treaty case law around the globe 2016*, Amsterdam, International Bureau of Fiscal Documentation, 2017

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Elliffe, Craig & Smith, Andrew 'Chapter 3: New Zealand', in: Lang, Michael et al (ed) *GAARs – a key element of tax systems in the post-BEPS tax world*, Amsterdam, International Bureau of Fiscal Documentation, 2016

European Taxation Number 9 - 2017

European Union - EU State Aid and Tax: An Evolutionary Approach - Edouard Fort

European Union - The Proportionality Principle under EU Tax Law: General and Practical Problems Caused by its Extensive Application – Part 1 - Dominik Freyer

Turkey - Protection of Taxpayer Rights during Tax Audits: Impartiality within the Scope of the Proportionality Principle - Ezgi Arık

EU Update – Commission - Oana Popa; Council - Oana Popa

What's going on in ...

European Union - Recent Measures to Counter Hybrid Mismatch Arrangements at the EU Level - Oana Popa

Greece - European Commission v. Hellenic Republic (Case C-98/16): The Third Act of the Greek Tax Tragedy in Europe - Vassilis Dafnomilis

European Taxation Number 10 - 2017

Austria/European Union - Double Taxation and the EU Fundamental Freedoms: Advocate General Mengozzi's Opinion in Austria v. Germany (Case C-648/15) - Stefano Dorigo

European Union - The Proportionality Principle under EU Tax Law: General and Practical Problems Caused by Its Extensive Application – Part 2 - Dominik Freyer

EU update – Commission - Oana Popa; Parliament - Oana Popa; Court of Justice - Oana Popa

CFE news - CFE Forum 2017: Summary Report - Mary Dineen

What's going on in ...

Brazil/Spain - Tax Treatment of JSCPs in Spain: Past, Present and Future - Rafael Calvo and Elisa San Salvador

Germany - German Rules on Loss Forfeiture Ruled Partly Unconstitutiona - Martin Weiss and Manuel Brühl

Germany - The New German Recapitalization Gain Provisions - Florian Teichert and Till Valentin Meickmann

Grey, Carole 'Australia', in: *IFA Cahiers 2016 - Volume 101B: The notion of tax and the elimination of international double taxation or double non-taxation*

Harris, Peter & de Cogan, Dominic (ed) *Studies in the history of tax law*, Volume 8, Oxford, Hart Publishing, 2017

1 John Locke: Property, Tax and the Private Sphere - John Snape and Jane Frecknall-Hughes

2 The Birth of Tax as a Legal Discipline - Hans Gribnau and Henk Vording

3 The Curious Case of Mr Trull - Sir John Baker

4 The Architecture of Tax Administration: Function or Form? Chantal Stebbings

5 Let Them Pay For Their Starvation: The Imposition of Income Tax on Ireland in 1853 - Peter Clarke

6 Not Like Grocers - Richard Thomas

7 The Life and Times of ESCs: A Defence? Stephen Daly

8 The Special Contribution of 1948 - John HN Pearce

9 The Profits Tax GAAR: An Aid in the 'Hopeless' Defence Against the Dark Arts - **Peter Harris**

1. Statutory Interpretation in Early Capital Gains Tax Cases - Philip Ridd

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- 11 The UK's Early Tax Treaties with European Countries - John F Avery Jones
12 The 'Great Powers' and the Development of the 1928 Model Tax Treaties -
Sunita Jogarajan
13 The UK's Tax Treaties with Developing Countries during the 1970s - Martin Hearson
14 From Wartime Expedient to Enduring Element of Fiscal Federalism: Centralised Income Taxation in Australia since World War II - **Richard Krever** and **Peter Mellor**
15 The Historical Meaning of 'Income' in New Zealand Taxation Statutes, Cases and Administration, 1891–1925 - **Shelley Griffiths**
16 When Minerals are not Enough: The Origins of Income Taxation in Chile and their Importance to the Current Situation - Maximiliano Boada
17 Cesses in the Indian Tax Regime: A Historical Analysis - Ashrita Kotha
18 The State Salt Monopoly in China: Ancient Origins and Modern Implications - Yan Xu

Keating Kirsty; Loveday, Mark & Snell, David 'New Zealand', in: *IFA Cahiers 2016* - Volume 101A: Dispute resolution procedures in international tax matters 495-521

Krever, Richard & Mellor, Peter 'Chapter 2: Australia', in: Lang, Michael et al (ed) *Trends and players in tax policy*, Amsterdam, International Bureau of Fiscal Documentation, 2017

Krever, Richard & Mellor, Peter Chapter 3: Australia', in: Lang, Michael et al (ed) *GAARs – a key element of tax systems in the post-BEPS tax world*, Amsterdam, International Bureau of Fiscal Documentation, 2016

Markham, Michelle & Spencer, Jonathon 'Australia', in: *IFA Cahiers 2016* - Volume 101A: Dispute resolution procedures in international tax matters 83-107

Mills, Andrew & **Pinto, Dale** 'Australia', in: *IFA Cahiers 2017* - Volume 102A: Assessing BEPS: origins, standards, and responses 113-138

Ostik, Huigenia 'New Zealand', in: *IFA Cahiers 2016* - Volume 101B: The notion of tax and the elimination of international double taxation or double non-taxation

Preshaw, Damian & **Sadiq, Kerrie** 'Australia', in: *IFA Cahiers 2017* - Volume 102B: The future of transfer pricing 111-134

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Chapter 1 Legal Interpretation of Tax Law: A Reflection on Methods and Issues - **Richard Krever** & Robert F. van Brederode

Chapter 2 Legal Interpretation of Tax Law: Australia - **Richard Krever & Peter Mellor**

Chapter 3 Legal Interpretation of Tax Law: Brazil - Luís Eduardo Schoueri

Chapter 4 Legal Interpretation of Tax Law: Canada - Kim Brooks

Chapter 5 Legal Interpretation of Tax Law: China - Dongmei Qiu

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Chapter 6 Legal Interpretation of Tax Law: The European Union - Robert F. van Brederode & Gerard Meussen
Chapter 7 Legal Interpretation of Tax Law: France - Thomas Dubut
Chapter 8 Legal Interpretation of Tax Law: Germany - Caroline Heber & Christian Sternberg
Chapter 9 Legal Interpretation of Tax Law: Hong Kong - Wilson Chow
Chapter 10 Legal Interpretation of Tax Law: Italy - Carlo Garbarino
Chapter 11 Legal Interpretation of Tax Law: Japan - Yoshihiro Masui
Chapter 12 Legal Interpretation of Tax Law: Russian Federation - Danil V. Vinnitskiy
Chapter 13 Legal Interpretation of Tax Law: Republic of South Africa - Robert C. (Bob) Williams
Chapter 14 Legal Interpretation of Tax Law: United Kingdom - John Snape
Chapter 15 Legal Interpretation of Tax Law: United States of America - Steve R. Johnson

Walker, John 'Chapter 18: BEPS in Australia', in: Sim, Sam & Soo, Mei-June (ed) *Asian voices: BEPS and beyond*, Amsterdam, International Bureau of Fiscal Documentation, 2016

Walpole, Michael 'Chapter 30: Conclusion and what the future portends', in: Sim, Sam & Soo, Mei-June (ed) *Asian voices: BEPS and beyond*, Amsterdam, International Bureau of Fiscal Documentation, 2016

19 Quotable quotes

"In an earlier issue of the Journal, in an election year, we noted how important it was to the understanding of the legal landscape for practitioners, and of course the courts, to appreciate the meaning of the language used by our legislators to inform the public of what laws were planned to improve the common lot.

In this endeavour, we also commented that politicians had a vocabulary of their own when communicating with the public, where "all too often a number of expressions are used, which one certainly does not hear in everyday parlance, which, in fact, all mean the same thing".

We then gave eight examples of this phenomenon; words which constantly fell from the mouths (all too often needlessly open) of our esteemed political representatives. Since then, however, as is the wont of all things, a new set of expressions has arisen, all of which, however, still mean the same thing.

Thus one constantly hears:

- We are hoping to achieve positive outcomes.
- We are addressing the big issues that confront us.
- We are absolutely committed to ...
- Our economic plans are on track.
- We will always develop policies that promote jobs and growth.
- We intend to have a conversation with the people.
- We are all working hard to implement our policies.
- We are absolutely focused on the national interest – on the things that matter.

[Type here]

It is disappointing, indeed it is infuriating, to realise that, just as was concluded in our previous editorial, each such statement simply means – "We don't know what we're doing – and we don't know what we should do."“

Source: ‘Words speak more loudly than actions – sadly’ (2017) 25 *Australian Journal of Competition and Consumer Law* 181-82

“Murphy was clearly a grubby criminal, but other judges were worse. Their bare-faced lies stole billions from pay-as-you-earn taxpayers. Thus. The 1936 Tax Act forbade artificial tax evasion schemes "absolutely". In Keighery (1957), Chief Justice Owen Dixon and other judges said "absolutely" does not mean "absolutely"; there could be exceptions. And in Curran (1974), Chief Justice Garfield Barwick and other judges said that, for tax purposes, a profit was a loss.”

Evan Whitton Glebe

Source: Letters to the editor, *Sydney Morning Herald* 16-17 September 2017 p 28
<<http://www.smh.com.au/comment/smh-letters/school-uniforms-can-also-protect-children-20170914-gyhwku.html>>

“Rumour has it only two people in the world possess the magic formula for Coca-Cola.

I have a sneaking suspicion those two people work in an obscure Canberra bureaucracy, the Commonwealth Grants Commission (or CGC), because that is the body that also presides over the equally mysterious formula used to divide GST among the states.

How to carve up the GST cake is under scrutiny.
The GST formula is hidden in plain sight on the CGC website, running to about 25 pages, all completely indecipherable to the average person.

You'd have a better chance guessing how to make Coke than predicting how the GST will be carved up in any given period.”

Perrottet, Dominic (NSW Treasurer) ‘GST: why NSW does not get its fair share’
Sydney Morning Herald 12 October 2017
<<http://www.smh.com.au/comment/gst-why-nsw-does-not-get-its-fair-share-20171010-gyyfq0.html>>

“Given that BHP is already engaged in a \$1.1 billion dispute with the ATO and is now under audit for a further three years, it is clear that BHP is one of biggest tax dodgers, if not the biggest, in Australia. Consider this: last week the ATO confirmed it is currently engaged in disputes worth around \$4 billion with large corporates, mostly associated with transfer pricing. This means that over 25 per cent of the value of the ATO's tax disputes are with just one company. BHP's 2017 economic contribution report proves conclusively BHP is a fiscal termite eating away at the foundations of our corporate tax system.”

[Type here]

Source: Swan, Wayne 'Treasury Laws Amendment (Enterprise Tax Plan No. 2) Bill 2017, Federation Chamber, Canberra, Wednesday 18 October 2017
<<https://www.swanmp.org/news-media/speeches/speech-treasury-laws-amendment-enterprise-tax-plan-no-2-bill-2017>>

“The way in which the GST revenue is distributed is almost impossible to understand. Ploughing through the hundreds of pages of the Commonwealth Grants Commission reports doesn't help much.

Why would gambling taxes be excluded from the redistribution formula whereas royalty income is fully included? (In Canada, half of all royalty income is retained by the provinces before redistribution.)

How can it be that the ACT receives more than it pays?

And how can it be that there is no obligation that the GST money received is actually spent on the factors that drive above-average distributions — the percentage of the population who are indigenous, for instance?

Even if it is accepted that a degree of HFE is a desirable feature of the federation, definitions matter. It is simply unrealistic to expect states and territories to be able to offer services of an identical standard. After all, citizens within states and territories do not receive services of an identical standard.”

Sloan, Judith 'Pathetic politics stymies change to a bizarre, unfair tax system' *The Australian* 9 October 2017 p 6 (Electronically published as 'Politicians equally pathetic when it comes to GST change')
<<http://www.theaustralian.com.au/news/nation/politicians-equally-pathetic-when-it-comes-to-gst-change/news-story/5be21ee3f1c9e9878150b50c5614d8d9>>

From Rick Krever:

Arthur Godfrey, the famous 1950s TV and radio personality, once said, "I'm proud to pay taxes in America, but I could be just as proud for half the money."

Source: Justin Marlowe, *Governing Guide to Financial Literacy: Connecting Money, Policy and Priorities*, at 7 available at
<<http://www.governing.com/papers/A-Public-Official-s-Guide-to-Financial-Literacy.html>>

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ATTA News November 2017

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

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

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

Contents	
1 Presidential column	1
2 ATTA's 30th Conference	2
3 OUP ATTA Doctoral Series 2017	3
4 Call for Past ATTA Conference Papers	5
5 Photos of ATTA-Hill Medallist	5
6 Arrivals, departures and honours	6
7 ATTA member to do Sydney to Gong Ride for MS	6
8 School of Taxation and Business Law, UNSW, Taxation and Business Law Research Fellowships	6
9 New Zealand developments	7
10 Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)	8
11 Call for papers	9
12 Australian and New Zealand tax and related doctoral theses	11
13 ATTA people in the media	12
15 Vacancies	13
16 Recent Australian tax cases	15
17 Tax and related meetings	15
18 Recent publications	18
19 Quotable quotes	21

1 Presidential column

For those that are yet to register for next year's ATTA Conference– you should register soon as the registrations will close early in the new year (see below). Also, as part of the celebrations if you have any photos of past ATTA conferences please forward them to me by the end of December so they can be included as part of the 30th celebrations of this great organisation. Remember we will be honouring and remembering the great contribution of our late Patron – Gordon Cooper AM with 'Fond and Fun Memories of Gordon'. If you are unable to attend the conference, or would like your thoughts read for you – please email Kathrin Bain with your fond and fun memories so they can read as a 'telegram to Gordon' (email: Kathrin Bain k.bain@unsw.edu.au).

Recently I went to an Open Access Forum which discussed what it means, as well as its importance for academics. I must admit I was surprised, as I thought Open Access was more about ensuring that your articles are available for others to read (such as being available on SSRN or your university's electronic depository). But Open Access also includes the notions that the data that forms the basis of your research is available to others, as well as that this information is available in a timely manner (*many grants will include Open Access as part of the conditions*). Of course, this raises a number of issues for us (including privacy and copyright).

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For example, when we publish our work in refereed journals the copyright agreement may include an embargo that we are not allowed to upload on SSRN the published article for 3 or 6 months (or longer). However, during the embargo period it may be possible to upload the original manuscript or the ‘proof’ version before publication. Alternatively, it may be possible to pay the journal an amount (generally ranging from \$1,000 to \$5,000) to allow for immediate Open Access. All of these alternatives raise issues for us; including selecting which journals we target to publish our work in. I think Open Access is an important part of disseminating our work – but it is critical that we are mindful of what it means and how we manage it.

Also, I read on an interesting article about academics engaging with government and how the term ‘academic’ (compared to expert) can be seen as a pejorative term. Part of this is the relevance of our work. Given the recent Paradise Papers, I think much of our work is extremely relevant; but it is essential that we are able to communicate this relevance to key stakeholders; otherwise academics will continue to be overlooked in developing important policy. For the full article see: <https://www.linkedin.com/pulse/you-academic-expert-engaging-government-mark-stickells/>

All the best
Brett Freudenberg

2 ATTA’s 30th Conference

The Monash Business School at **Monash University** will host the Australasian Tax Teachers’ Association’s 30th Annual Conference at the Caulfield Campus in Melbourne from 17 to 19 January 2018. The theme of the conference is "*Sharing the Burden- Tax Reform's Shifting Winners and Losers*".

January is a busy time of year in Melbourne, so it is highly recommended that you book your accommodation and register for the conference promptly. Please see below accommodation options which have been secured for conference delegates, but if not taken up soon there is pressure to release them to the general public.

The Welcome Reception on Wednesday evening, 17 January, will be at our new rooftop pavilion at the Caulfield Campus. The conference dinner on Thursday night, 18 January, will be at the Melbourne Cricket Ground (MCG), which is next to the Tennis Centre.

Call for Abstracts

The call for Abstracts has now closed.

Registrations for ATTA 2018 are now open via the link:

<http://www.monash.edu/business/atta-2018> but will close 3 January 2018.

Standard Registration rate by 3 January 2018, \$660

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ATO / IR Registration (2 days, excluding conference dinner) \$305

ATO / IR Registration (1 day, excluding conference dinner) \$150

PhD Student Registration rate with dinner, \$395

Accompanying persons - opening function, \$65

Accompanying persons - conference dinner, \$120

Accompanying persons - closing function, \$45

Accommodation Options (note there are now only a few rooms left)

Quest On Bourke

1 Bedroom standard apartment - \$169 per night

1 Bedroom deluxe apartment - \$199 per night

When booking please use Corporate code:- ATTA2018. The corporate room rate will not be offered if code is not given at time of booking.

Punthill Apartments Flinders Lane (corporate rate only until the 16th December)

Studio Apartment - \$227 per night

1 Bedroom Apartment - \$247 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if code is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments Flinders Lane.

Punthill Apartments South Yarra (corporate rate only until the 16th December)

Studio Apartment - \$230 per night

1 Bedroom Apartment - \$250 per night

When booking please use Reference No. 637501. The corporate room rate will not be offered if reference number is not given at time of booking.

Guests will need to advise they are calling to book at Punthill Apartments South Yarra.

If you have any questions please contact:

Ken Devos: ken.devos@monash.edu

Diane Kraal: diane.kraal@monash.edu

Jonathan Teoh: jonathan.teoh@monash.edu

3 OUP ATTA Doctoral Series 2017

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

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ATTA Doctoral Series. Expressions of interest are therefore called for doctoral submissions to be considered for the seventh 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 2017, the cut-off date is 1 December 2017. The successful applicant will be announced at ATTA in January 2018.
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 2017 cut-off date of 1 December 2017 to Professor Adrian Sawyer (Adrian.sawyer@canterbury.ac.nz). 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

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4 Call for Past ATTA Conference Papers

The ATTA Executive have committed funds towards the '**Digitisation of Past ATTA Conference Papers**'.

Currently on the Pandora site (<http://pandora.nla.gov.au/tep/2352>) conference papers from all the conferences held between 1996 to 2016 have been digitised and can be assessed by members. The papers from the 1998 (University of Sydney) and 1997 (University of Auckland) conferences are missing and we would like to call on ATTA members to submit any papers they may have presented at these conferences so that they can be recorded with the others within this time period.

Pre-1996 papers....

It is also important to record the history of ATTA and the conference papers that have been presented over its lifetime. The papers can demonstrate the valuable contribution members have made to taxation literature and the taxation profession since its inception. Many of these early papers are the starting point for current researchers of today. We would like to ask members to look through their old papers that may be sitting in boxes, on USBs' or computer drives that date back past and including 1995 and forward them to Annette Morgan (Curtin University) who has been appointed as the ATTA Executive Member to help coordinate this process and arrange for the digitisation of the papers on the Pandora site.

All papers can be forwarded to Annette Morgan either by email annette.morgan@cbs.curtin.edu.au or posted to Annette Morgan c/o Curtin Law School, GPO Box U1987, Perth, WA, 6845. Please feel free to call Annette on either 08 9266 7106 or 042284439 if you wish to discuss the papers you may have.

It would be great if we could look back on some of these papers that help shaped the views and concepts of the early researchers at the upcoming 30th ATTA conference in Melbourne next January.

So please take the time during the upcoming semester breaks to do a bit of spring cleaning and forward your treasures to Annette.

Annette Morgan

5 Photos of ATTA-Hill Medallist

In ensuring that we have a record of ATTA's achievements and those who have contributed so much to tax we are calling out to for photos of past ATTA-Hill Medallist winners receiving their awards. The recipients have been: 2016 - Richard Edmonds, Justice of the Federal Court of Australia; 2015 - Adrian Sawyer and Binh Tran-Nam; 2013 - Dale Pinto; 2012 - Kerrie Sadiq; 2011 - Michael Walpole and Yuri Grbich; 2010 - Michael Dirkis and Les Nethercott; 2009 - Margaret McKerchar; 2008 - David Smith, Phil Burgess, Patrick Gallagher, Colin Fong and Michael D'Ascenzo; 2007 - Cynthia Coleman, Chris Evans, Rick Krever, John Prebble and the late Graham Hill, former Justice of the Federal Court of Australia and patron of ATTA; and 2000 - Abe Greenbaum.

If you do have photos please forward these to Brett Freudenberg via: b.freudenberg@griffith.edu.au

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6 Arrivals, departures and honours

Lindelwa Ngwena is joining UNSW School of Taxation and Business Law as a PhD candidate in the School, supervised by Profs Neil Warren and John Taylor. Her topic concerns tackling the rent seeking behaviour resultant from securitisation. It argues that the primary reason for securitisation transactions has evolved, from asset protection and liquidity creation, to aggressive tax planning. It is titled *Combating aggressive tax planning through securitisation*.

Both **Rob Woellner** and **Colin Fong** taught at Macquarie University in their Faculty of Business and Economics this past semester. Rob was teaching Marketing Law and Colin was teaching China Trade and Investment Law.

7 ATTA member to do Sydney to Gong Ride for MS

ATTA members and subscribers to ATTA newsletter,

I am doing the MS ride again this year. Please consider making a donation. Many thanks to those of you who have donated in previous years.

Dale Boccabella

<https://www.msgongride.org.au/index.cfm?fuseaction=donorDrive.participant&participantID=20863>

PS: I am aiming at 2 hours and 10 mins (having given up on making 2 hours)

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

The School of Taxation and Business Law, UNSW (Sydney), Australia is now calling for applications for up to 3 research fellows in taxation and business law for 2018.

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 AUD 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. Successful candidates are expected to undertake their fellowship during February – November of the year it is awarded. Due to the summer teaching break at Australian universities, visits during December - February are not considered a suitable time for the fellowships. Access to a work area, computer and the internet will be provided to the successful candidates.

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Successful candidates are expected to present a research seminar to colleagues in the School and UNSW 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 UNSW 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 24 November 2017 and should 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 New Zealand developments

While there isn't much to report on New Zealand tax developments this month, this may not be the case in the weeks and months to come. New Zealand now has a new government – a Labour / New Zealand First coalition. Our new Prime Minister is Jacinda Ardern (Labour) and our new Deputy Prime Minister is Winston Peters (New Zealand First).

New Zealand First's pre-election tax policies included the removal of GST on basic food items and increasing the penalties for tax evasion. The new government has already announced some movement on the second of these – and I suspect I'm not alone in hoping that they don't get any traction on the first. It is not yet clear what other tax changes are on the way – but a Tax Working Group has been signalled.

In the meantime, there are some ongoing items out for consultation, including:

- The reissue of Public Rulings BR Pub 14/01 to 14/05 – discussing Australian limited partnerships that are corporate limited partnerships for Australian tax purposes (i.e. treated as companies under Australian tax law) while retaining partnership flow through tax treatment in New Zealand.
- PUB00286 – which covers when the fit-out of an existing building will constitute improvements for the purposes of s CB 11 ITA 2007 (one of the land sales provisions).
- PUB00295 – this draft interpretation statement covers the meaning of 'wholly or mainly' in the ITA 2007 in relation to donee (charitable) organisations and the requirement that their funds must be applied 'wholly or mainly' to specified purposes within NZ. This draft interpretation statement signals a change in Inland Revenue's current practice of accepting 'wholly or mainly' as 51% or more – and suggests a higher threshold of 75% or more.

Lisa Marriott

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10 Doctoral Meeting of Researchers in International Taxation (DocMIT) and Postdoctoral International Tax Forum (PITF)

The purpose of the DocMIT and PITF is to provide researchers with an opportunity to discuss their current research projects with leading academics and a select circle of colleagues. Participants benefit from tailored coaching provided by our panel of international tax professors, as well as from feedback provided by peers from around the world. We will also host an interdisciplinary Symposium, which will allow four of the DocMIT and PITF participants to present an article written under the mentorship of a well-known tax professor, with the ultimate goal of publishing it in IBFD's peer-reviewed World Tax Journal.

Download the brochure

<https://www.ibfd.org/sites/ibfd.org/files/content/pdf/docmit-2017.pdf>

Who should attend?

DocMIT

The DocMIT is designed for students working on their doctoral thesis in the field of international, European or comparative tax law. There are no age limits or requirements concerning the stage of development of theses.

Nevertheless, we expect all participants to have already made some substantial progress in their research and to have a good grasp of their subject, well-defined research questions, at least a first outline of their thesis and preferably some preliminary conclusions. Doctoral students should be at a stage where the external coaching and exchange of points of view are most valuable.

A maximum of eight doctoral students will be admitted. Applications will be selected on the basis of the quality and originality of their research, as presented in the synopsis.

PITF

The aim of the PITF is to provide a forum for young tax scholars from all over the world to meet and discuss their ongoing research projects. In order to qualify, applicants must:

- Have obtained their PhD
- Be under the age of 50
- Spend 30% or more of their work time on research-related activities (regardless of the place in which such activities are performed: universities, international organizations, institutes, research centres etc.)

Candidates are expected to be in the process of developing a comprehensive research project on international, European or comparative taxation, preferably different from the one that granted them their doctoral degree. University professors and lecturers are particularly encouraged to apply. A maximum of eight researchers will be admitted. Applications will be selected on the basis of the quality and originality of the research.

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11 Call for papers

Journal of Australian Taxation special edition for the 2017 Qld Tax Researchers Symposium

This year will see the *Journal of Australian Taxation* do a special edition coming out of the papers presented at the 2017 Queensland Tax Researchers' Symposium on 3 July at the Queensland University of Technology. Indeed, the first article has already been published by former Commissioner of Taxation Michael D'Ascenzo, on 'Academia as an Influencer of Tax Policy and Administration'. See: <http://www.jausttax.com.au/2017-special-edition/>

Further articles for the special edition from the Symposium should be submitted to Associate Professor Brett Freudenberg at: b.freudenberg@griffith.edu.au

For other, non-Symposium, articles for 2017, submissions should continue to be made to John McLaren at john.mclaren@cdu.edu.au or John Passant at john.passant@anu.edu.au

The **International Conference on Tax Administration**, 5 - 6 April 2018 is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe.

The theme of the 2018 conference will be **Tax system integrity in a digital age**. The conference will explore the impact of digital and disruptive technologies upon all aspects of tax administration in developed and developing economies, including (but not limited to): taxpayer and intermediary interactions with revenue authorities; tax filing; tax compliance and compliance costs; tax collection; information and big data management; the cashless economy; blockchain and crypto-financing; harnessing technology in the post-BEPS environment and taxing the virtual economy.

Your proposal should include the following details

- title of the paper;
- authors(s) brief professional bio and contact details;
- an abstract of between 200–500 words of the contents of the proposed paper including its findings; and
- status of the paper (for example, whether it is part of ongoing research or whether it has been previously published, etc).

Proposals should be sent to Professor Binh Tran-Nam at b.tran-nam@unsw.edu.au with the subject 'Tax Admin Conference Call for Papers 2018' by end of **Friday 17 November 2017 (Sydney time)**.

A Steering Committee will select papers for the conference and will advise you of its decision by mid December 2017. Full papers will be required to be submitted by early March using the conference template. Selected papers will be published in a special issue of the *eJournal of Tax Research* (an A-ranked journal in the Australian Business Dean Council's List of Quality Journals).

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The Cedric Sandford Medal will be awarded to the best paper presented at the conference (only for papers submitted on time). The medal is in memory of the late Emeritus Professor Cedric Sandford and is judged by an independent expert panel.

Enquiries
Professor Binh Tran-Nam
Phone +61 2 9385 9561
Email b.tran-nam@unsw.edu.au

Professor Chris Evans
Phone +61 2 9385 9546
Email cc.evans@unsw.edu.au

A special issue of *Laws*, an international on-line, open access, peer-reviewed journal, will be published with a focus on international tax law and policy. The deadline for papers is July 1, 2018. The call for papers is available here - http://www.mdpi.com/journal/laws/special_issues/International_Tax_Law_Policy The call suggests there is an article processing charge of 350 CHF for authors, but the journal has waived that fee for this issue.

Kim Brooks
Schulich School of Law
Dalhousie University

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs
Both hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles 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.

We also 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.

Finally, we seek **Policy Briefs** for our series which 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. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

Given your interests and contributions to research and academia, we invite you/your research students to submit a paper to **7th Annual International**

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Conference on Law, Regulations and Public Policy (LRPP 2018) which will be held on 25th - 26th June 2018 in Singapore.

You may visit the following link for accepted and published papers from previous LRPP conferences www.law-conference.org/PriorYearsPaper.html.

The full paper submission deadline is on **8th January 2018**. Hope that provides adequate time for you to complete the paper submission. If you need additional time, **please email us at** secretariat@law-conference.org as we may extend additional time on a case by case basis. We hope you can be part of LRPP 2018. Briefly about LRPP 2018:

- **Keynote Speakers:**
 - Prof. Gabriel Moens**, Professor of Law, Curtin Law School, Australia - *How to Mismanage Organisations: A Lawyer!/'s Perspective*
 - Prof. Paula Baron**, Assoc. Pro-Vice Chancellor, College of Arts, Social Sciences and Commerce, La Trobe University, Australia - *Law, Legal Education and the Rise of Robolawyers*
- **LRPP 2018 Conference Proceedings:** Print ISSN: 2251-3809, E-Periodical ISSN: 2251-3817 will be published and submitted to indexing partner organizations.
- **Journal of Law and Social Sciences:** 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 and will be published without additional cost (digital).
- **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 2018** 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**.

For more information, please visit the **LRPP 2018** website: www.law-conference.org. Would appreciate if you could disseminate this information to your colleagues/students who might be interested to participate in the conference.

12 Australian and New Zealand tax and related doctoral theses

Since the *ATTA News* for December 2002, I have published an annual list, which contained details of 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.

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 2017. 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

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found. If you wish to preview the list before publication, please let me know by email.

Colin Fong

13 ATTA people in the media

Stewart, Miranda

Mather, Joanne 'Cut imputation to fund company tax cut: academics' *Australian Financial Review* 12 November 2017 <<http://www.afr.com/news/cut-imputation-to-fund-company-tax-cut-academics-20171109-gzhw15>>

Ting, Antony

Lodewyke, Tom 'Lawyers cautioned in wake of Paradise Papers scandal', *Lawyers Weekly* 8 November 2017
<<https://www.lawyersweekly.com.au/biglaw/22221-lawyers-cautioned-in-wake-of-paradise-papers-scandal>>

14 International Fiscal Association (IFA) Prizes and Competitions for 2018 - Invitation

1. Mitchell B. Carroll Prize - to encourage scientific / technical 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. Maurice Lauré Prize - to encourage scientific / technical 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. "Poster Program" for the IFA Congress 2018 in Seoul, South Korea - 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. IFA President Young IFA Network 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 please refer to the IFA website (www.ifa.nl/activities). You may also contact Miranda Stewart, who represents Australia on the IFA Permanent Scientific Committee (miranda.stewart@anu.edu.au).

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15 Vacancies

Positions in the Department of Business Law and Taxation, Monash University

The Department of Business Law and Taxation at the Monash Business School is recruiting across all level. Details can be found at the following link:

<http://www.monash.edu/business/the-school/academic-careers/current-listings/ nocache>

(scroll down to 'Business Law and Taxation').

The closing date for applications for the Scholarly Teaching Fellow, Lecturer and Senior Lecturer positions is 19 November 2017. Applications for the Professor and Associate Professor positions close on 30 November 2017.

If you would like more information, please contact Liam Mahon, Recruitment Team Leader: liam.mahon@monash.edu

To (Associate) Professors of International Tax Law

Dear Colleague,

As you know, the IFA Permanent Scientific Committee (PSC) has established a Programme Working Group to assist the PSC in selecting Congress Subjects and Seminar topics. The International Bureau of Fiscal Documentation (IBFD) has kindly agreed to provide scientific and logistical support which will allow the Programme Working Group to engage annually a young researcher who will provide technical assistance in the development of background material on possible subjects and topics.

The researcher will be provided with an office and other support services in the IBFD in Amsterdam for a period of approximately six months, which would ideally start some four weeks before the annual Congress, i.e. August 2018 - and ending January/February 2019. It should be clearly understood that candidates applying for this function must be in a position to make themselves available full time for the entire period.

The remuneration for the position depends on the individual's qualifications and the period during which he or she will be able to work. In addition, the expenses of attending the annual IFA Congress (Seoul, Rep. of Korea, 2 - 6 September 2018) and the meeting of the PSC in January/February 2019, will be covered.

Ideally, the candidate would have not only an academic background in tax law but would have a special interest in international taxation apparent from publications or other work; in addition, the candidate would have had some work experience. Further, the candidate should have a working knowledge of English, and one or (preferably) two other languages. In case of equal suitability, the preference will be given to a candidate of less than 30 years old.

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The basic job of the Research Associate is to investigate and develop topics that have been suggested as possible Congress or Seminar subjects, as well as to come up with independent suggestions for topics. A bibliography would be developed for each topic based on the database available at the IBFD.

Working from the bibliography, the Research Associate would prepare a thorough analysis of the topic concerned, including identification of aspects which may be interesting to discuss in the specific context of the yearly IFA Congresses. This procedure would allow the Programme Working Group both to evaluate particular topics or aspects of topics which could usefully be investigated further and also to identify persons working in various countries on the topics who would be potential panel or seminar participants. Throughout the process, the Research Associate would be supervised in day-to-day work by a senior technical staff member from the Bureau, while the overall responsibility is with the Vice-Chair of the Permanent Scientific Committee.

The position should be attractive to persons interested in the international fiscal area in the early stages of their tax career. It provides a chance to work in a supervised fashion with experts at the IBFD and gives an opportunity for substantial contact with members of the Permanent Scientific Committee of IFA. In the past we have had Researchers from Albania, Australia, Barbados, Belgium, Brazil, Canada, Chile, Germany, Greece, Hungary, Italy, Japan, Kazakhstan, Luxembourg, Mexico, Portugal and Spain and all have found it a useful experience.

If you are aware of any qualifying candidates who you feel might be interested in this position, could you kindly encourage them to send a presentation letter accompanied by an appropriate Curriculum Vitae and a list of 3 referees, indicating the names and contact details of the referees to whom the members of the Programme Working Group could turn to if additional information is required:

International Fiscal Association
Secretary General
World Trade Center
E-mail: a.gensecr@ifa.nl
(P.O. Box 30215; 3001 DE Rotterdam/The Netherlands)

The selection for a candidate for the next term will be made in early February 2018, so it would be useful to have the applications as soon as possible and, in any event, before 1 February 2018.

Thank you very much for your assistance in this project. If you have any additional questions, please feel free to contact me.

Yours sincerely,

Scott Wilkie
Vice-Chair
Permanent Scientific Committee
Email: a.gensecr@ifa.nl

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16 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/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Shord v Commissioner of Taxation [2017] FCAFC 167, Siopis, Logan and White JJ - 26 October 2017

Taxation – the appellant worked on assignments overseas – the appellant returned to Australia between assignments – 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 the Income Tax Assessment Act 1997 (Cth) – whether the appellant was an “employee” under s 23AG(7) of the Income Tax Assessment Act 1936.

Taxation – onus of proof – Taxation Administration Act 1953 (Cth), s 14ZZK(b) – whether there was a duty upon the Commissioner of Taxation under s 33(1AA) of the Administrative Appeals Tribunal Act 1975 (Cth) to assist in obtaining evidence of the payment of tax by the appellant in foreign countries.

Administrative law - review by Administrative Appeals Tribunal of objection decision of the Commissioner of Taxation – the Commissioner advised the Tribunal at the hearing that he no longer pursued a contention in the statement of facts and contentions – the appellant’s representative nevertheless adduced evidence and made submissions on that contention – the Tribunal found against the appellant on that contention – whether there was a denial of procedural fairness.

Western Australia

Casley v Deputy Commissioner of Taxation [2017] WASCA 196, Murphy JA - 20 October 2017

Income Taxation law - Appeal against summary judgment ordering the payment of assessed amounts - Whether primary judge erred in failing to find that the appellants' property was an independent sovereign state - Whether the Deputy Commissioner is estopped from denying that the property has seceded - Whether the Deputy Commissioner is estopped from contending that the appellants are residents of Australia for taxation purposes - Whether the primary judge erred in proceeding on the basis of the Commissioner's certificates rather than primary evidence of the facts establishing the appellants' taxation liability - Turns on own facts

Colin Fong

17 Tax and related meetings

Local

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The **2018 ATTA conference** will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018 < business.monash.edu/atta-2018>
The theme of the 2018 ATTA Conference is "Sharing the Burden - Tax Reform's Shifting Winners and Losers"
The call for abstracts and registrations will be occurring later in 2017.
For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh Jonathan.Teoh@monash.edu

The **International Conference on Tax Administration**, 5 - 6 April 2018 is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. The theme of the 2018 conference will be **Tax system integrity in a digital age**. The conference will explore the impact of digital and disruptive technologies upon all aspects of tax administration in developed and developing economies, including (but not limited to): taxpayer and intermediary interactions with revenue authorities; tax filing; tax compliance and compliance costs; tax collection; information and big data management; the cashless economy; blockchain and crypto-financing; harnessing technology in the post-BEPS environment and taxing the virtual economy.

Enquiries Professor Binh Tran-Nam Phone +61 2 9385 9561 b.tran-nam@unsw.edu.au

Professor Chris Evans Phone +61 2 9385 9546 cc.evans@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 829 338 or by email, nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Overseas

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

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

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

Institute for Austrian and International Tax Law 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.

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

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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 2017

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

Forthcoming VAT courses

Advanced VAT Optimization 7-8 December 2017, Amsterdam

European Value Added Tax - Selected Issues 14-16 March 2018, Amsterdam

Global VAT 17-20 April 2018, Amsterdam

Global VAT - Specific Countries 19-20 April 2018, Amsterdam

Introduction to European Value Added Tax 5-8 June 2018, Amsterdam

International Fiscal Association Congresses

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

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+

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 (SLS)** will be holding their annual conference at my university (University of Central Lancashire - UCLan) in September 2019 and I hope to be able to arrange for the **Tax Research Network (TRN)** Conference to run back-to-back with it.

I understand from speaking with ATTA members who come across to the UK regularly that it works best for many of them if they can present at both events. I'd like to be able to give you all as much notice as possible to help with planning for sabbaticals, etc. 2019 will also be an Ashes summer for us in England and we would be very pleased to see you all.

David Massey CTA ATT

Lecturer in Taxation

Lancashire School of Business and Enterprise

University of Central Lancashire, Preston, 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>

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New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
P
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.

18 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

ABC TV *Four Corners* 'Inside the tax havens of the rich and powerful', 6 November 2017 <<http://www.abc.net.au/4corners/the-paradise-papers/9124930>>

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

- Jim Chalmers, Rethinking Finance: Why Australia Needs a New Portfolio Approach, 16 November 2017
- **Ken Devos** and **Paul Kenny**, An Assessment of the Code of Professional Conduct under the Tax Agents Services Act 2009 – Six Years On, 13 November 2017
- Haiyan Xu and Reuven S. Avi-Yonah, Evaluating BEPS, 6 November 2017
- Susie Kluth (Treasury) CAPITA - Treasury's Microsimulation Model of the Personal income tax-transfer system, 30 October 2017
- **Michelle Markham**, Recurring resistance to tax treaty arbitration, 23 October 2017
- Roberta Mann, Preparing for self-driving vehicles: impacts on city financing, 16 October 2017
- Anita Lal, A sugar tax will benefit our most disadvantaged groups

Australia Productivity Commission *Collection models for GST on low value imported goods: inquiry report*, Canberra, 31 October 2017
<<http://apo.org.au/system/files/118676/apo-nid118676-475811.pdf>>

Barrett, Jonathan 'Sustainability, cities and subnational taxation: an analysis of Auckland and Brisbane'(2017) 19 (2) *Journal of Australian Taxation*
<http://www.jausttax.com.au/Articles_Free/JAT%20Volume%2019%20Issue%202%20-%20Barrett.pdf>.

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Freudenberg, Brett 'Beyond lawyers: legal literacy for the future' (2017) 45 *Australian Business Law Review* 387-404

Freudenberg, Brett, Chardon, Toni, Brimble, Mark and Belle Isle, Melissa 'Tax literacy of Australian small businesses' (2017) 19 (2) *Journal of Australian Taxation* 1-46
<http://www.jausttax.com.au/Articles_Free/JAT%20Volume%2019%20Issue%202%20-%20Freudenberg.pdf>

Henty, Philippa; Cai, Yi Yong & Davis, Graeme *US corporate tax reform: Implications for the rest of the world*, Canberra, Treasury, 7 November 2017 (Working/Technical Paper) <<https://treasury.gov.au/publication/p2017-t234104>>

Killaly, Jim 'Fair game: is Australia vulnerable or getting its fair share? - A systemic approach to evaluating Australia's international tax policy settings, transfer pricing outcomes and related tax issues in corporate financing' (2017) 19 (3) *Journal of Australian Taxation* 1 - 196
<http://www.jausttax.com.au/Articles_Free/JAT%20Volume%2019%20Issue%203%20-%20Killaly.pdf>

Lanis, Roman & Govendir, Brett 'Three strategies to fight the tax avoidance revealed by the Paradise Papers' *The Conversation* 8 November 2017
< <https://theconversation.com/three-strategies-to-fight-the-tax-avoidance-revealed-by-the-paradise-papers-87002>>

Minifie, Jim 'Five ways to kickstart the economy – without cutting company taxes' *The Conversation* 24 October 2017 <<https://theconversation.com/five-ways-to-kickstart-the-economy-without-cutting-company-taxes-86218>>

Stewart, Miranda; Ingles, David & Murphy, Chris 'How to finance company tax cuts in a fiscally sustainable way' *Australian Financial Review* 16 November 2017 p 59

Wallis, Chris 'Whistleblower laws must cover ATO' (letter to the editor) *Australian Financial Review* 24 October 2017 p 43

Overseas

Bulletin for International Taxation Number 10 - 2017

Tax treaty monitor - Mexico/OECD - The Influence of the OECD Multilateral Convention on Mexico's Tax Treaties - Juan Angel Becerra

International/OECD - Initiative and the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS - Aline Barbari

International/OECD - Untangling the Role of Reservations in the OECD

Multilateral Instrument: The OECD Legal Hybrids - Ricardo García Antón

International/OECD - Some Reflections on the Proposed Revisions to the OECD Model and Commentaries, and on the Multilateral Instrument, with Respect to

Fiscally Transparent Entities - Part 2 - Angelo Nikolakakis, Stephane Austry, John Avery Jones, Philip Baker, Peter Blessing, Robert Danon, Shefali Goradia, Johann Hattingh, Koichi Inoue, Jürgen Lüdicke, Guglielmo Maisto, Toshio Miyatake, Kees van Raad, **Richard Vann** and Bertil Wiman

International/OECD - Arbitration under the OECD Multilateral Instrument – Reservations, Options and Choices - H.M. Pit

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Brazil/World Trade Organization - Brazil's REINTEGRA in Light of World Trade Organization Rules: A Wrong Way to Incentivize Development?

Leonardo Aguirra de Andrade

Bahrain/Kuwait/Oman/Qatar/Saudi Arabia/United Arab Emirates/Gulf Cooperation Council - The New VAT Regime in the Gulf Cooperation Council Countries - Yass Alkafaji and Omaima Khanfar

South Africa/International - Is There Evidence of Increasing Harmonization in the Interpretation of Tax Treaties by Courts in Their Reference to Foreign Court Decisions? A Study of South African Case Law - Rui Carvalho, Imran Daniels, Mike Dewar and Waleed Sahabodien

Garbarino, Carlo *Judicial interpretation of tax treaties: the use of the OECD commentary*, Cheltenham, UK, Edward Elgar Publishing, 2016

Harris, Peter and de Cogan, Dominic *Studies in the history of tax law*, Volume 8, Oxford, Hart, 2017

1. John Locke: Property, Tax and the Private Sphere - John Snape and Jane Frecknall-Hughes

2. The Birth of Tax as a Legal Discipline - Hans Gribnau and Henk Vording

3. The Curious Case of Mr Trull - Sir John Baker

4. The Architecture of Tax Administration: Function or Form? Chantal Stebbings

5. Let Them Pay For Their Starvation: The Imposition of Income Tax on Ireland in 1853 - Peter Clarke

6. Not Like Grocers - Richard Thomas

7. The Life and Times of ESCs: A Defence? Stephen Daly

8. The Special Contribution of 1948 - John HN Pearce

9. The Profits Tax GAAR: An Aid in the 'Hopeless' Defence Against the Dark Arts - **Peter Harris**

10. Statutory Interpretation in Early Capital Gains Tax Cases - Philip Ridd

11. The UK's Early Tax Treaties with European Countries - John F Avery Jones

12. The 'Great Powers' and the Development of the 1928 Model Tax Treaties -

Sunita Jogarajan

13. The UK's Tax Treaties with Developing Countries during the 1970s - Martin Hearson

14. From Wartime Expedient to Enduring Element of Fiscal Federalism: Centralised Income Taxation in Australia since World War II - **Richard Krever** and **Peter Mellor**

15. The Historical Meaning of 'Income' in New Zealand Taxation Statutes, Cases and Administration, 1891–1925 - **Shelley Griffiths**

16. When Minerals are not Enough: The Origins of Income Taxation in Chile and their Importance to the Current Situation - Maximiliano Boada

17. Cesses in the Indian Tax Regime: A Historical Analysis - Ashrita Kotha

18. The State Salt Monopoly in China: Ancient Origins and Modern Implications - Yan Xu

International Transfer Pricing Journal Number 5 - 2017

International - OECD Multilateral Convention to Prevent BEPS: Implementation Guide and Initial Thoughts - Caroline Silberztein, Benoît Granel and Jean-Baptiste Tristram

International/OECD - Rise of a New Standard: Profit Location in Countries of Important Intangible Functions Managers - Andrea Musselli and Alberto Musselli

International - Attribution of Profits to Permanent Establishments: The 2008

Article 7 versus the 2010 Article 7 of the OECD Model Tax Convention - Alexandra Wintsch

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International - Group Synergies and the Shapley Value Analysis: A Game Theory Approach - Svetlana Batrakova and Andreas Hoefele

International - Cross-Border Employment: Aligning Corporate Income Tax, Transfer Pricing and Wage Tax - Mark Bonekamp, Peter Karman and Maurits Stuyt

Australia - Commissioner Issues Draft Practical Compliance Guideline on Cross-Border Related-Party Financing Arrangements - Michael Butler, Jessica Pengelly and Liyao Wang

Cyprus - Decree Issued on Country-by-Country Reporting - Costas Markides

India - India: Three-Tier Transfer Pricing Documentation - Sunny K. Bilaney

India - Final Guidance on Place of Effective Management - Vispi T. Patel and Kejal P. Visharia

Italy - The Italian “Web Tax”: The New Administrative Procedure for Multinational Enterprises to Disclose Hidden Permanent Establishments in Italy - Simone Zucchetti, Armando Tardini, Oreste Lanfranchi

Netherlands - EU Directive on Exchange of Information about Advance Rulings Implemented in Legislation - Rijkele Betten

Pakistan - In Search of Suitable Transfer Pricing Method for Active Pharmaceutical Ingredients – A Case of Pakistan - **Najeeb Memon**

Uruguay - The New “Transparency Law” and the Implementation of the Base Erosion and Profit Shifting Project on Uruguayan Transfer Pricing Regulations: Theory and Problems to Come - Juan Bonet and Agustina Galeazzi

Maurer, Ludmilla; Port, Christian; Roth, Tom & Walker, John ‘A Brave New post-BEPS World: New double tax treaty between Germany and Australia implements BEPS measures’ (2017) 45 *Intertax* 310-321

Palan, Ronen ‘Four things the Paradise Papers tell us about global business and political elites’ *The Conversation* 7 November 2017

<<https://theconversation.com/four-things-the-paradise-papers-tell-us-about-global-business-and-political-elites-86946>>

Said, Emmiryan Wasrinil ‘Tax policy in action: 2016 tax amnesty experience of the Republic of Indonesia’ (2017) 6 (4) *Laws* 16; <<http://www.mdpi.com/2075-471X/6/4/16/htm>>

19 Quotable quotes

“Basil Fawly couldn't have done it better.

Treasurer Scott Morrison last week stood at the lectern and delivered a thundering dissertation on the urgent need for cuts to company taxes.

The occasion was the release of the Productivity Commission's latest report on how best to lift our living standards.

So convincing was the Treasurer's speech, so lucid his argument, a reasonable person may well have formed the impression that the commission endorsed his major policy initiative.

Sadly, not. In fact, not a single sentence on company tax is to be found anywhere in the entire report, the modestly titled 'Shifting the Dial: 5 year productivity review', which runs to six chapters with various forwards and appendices.”

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Verrender, Ian 'Productivity Commission pulls no punches on 'appalling' energy crisis, calls for carbon price' ABC News Analysis 30 October 2017
<<http://www.abc.net.au/news/2017-10-30/ian-verrender-productivity-report-energy-crisis-carbon-tax/9097630>>

“According to the BBC, the name "Paradise Papers" reflects the "the idyllic profiles of many of the offshore jurisdictions whose workings are unveiled"—the so-called tax havens, or "tax paradises" involved. The BBC also notes that the name "dovetails nicely with the French term for a tax haven - paradis fiscal".”

Source: 'Paradise Papers' from Wikipedia
<https://en.wikipedia.org/wiki/Paradise_Papers>

“More than half of Australian employees (58 per cent) think it's okay to fudge their work expense claims as long as they are sensible about it, according to global research.

Among the more outrageous claims made are for anniversary dinners and condoms, according to a survey by expense management software maker webexpenses.”

Source: Pash, Chris 'The most common dodgy work expense claims made by Australians' *Sydney Morning Herald* 14 November 2017
<<http://www.smh.com.au/business/workplace-relations/the-most-common-dodgy-work-expense-claims-made-by-australians-20171113-gzkrld.html>>

ATTA News December 2017

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

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

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

Contents		
1 Presidential column	1	
2 ATTA's 30th Conference	2	
3 Draft ATTA AGM agenda 2018	3	
4 Gordon Coopers Patron's Medal	3	
5 Call for Past ATTA Conference Papers	4	
6 Photos of ATTA-Hill Medallist	4	
7 Arrivals, departures and honours	5	
8 ATTA member to do Sydney to Gong Ride for MS	5	
9 New Zealand developments	6	
10 Call for papers	6	
11 Australian and New Zealand tax and related doctoral theses		9
12 ATTA people in the media	35	
14 Vacancies	36	
15 Recent Australian tax cases	37	
16 Tax and related meetings	38	
17 Recent publications	41	
18 Quotable quotes	48	

1 Presidential column

Welcome to the December ATTA Newsletter for 2017. It is this time of year where we can reflect on the year that has been, and consider the opportunities that lay ahead.

The notion of tax transparency has continued to be a big issue for governments around the world with concerns about how overseas jurisdictions have been used to manipulate taxable incomes, and/or hide income and assets. Concerns about the integrity of a country's tax system are critical in ensuring a stable tax revenue base, but also equity and compliance by taxpayers generally.

Also, the influence of technology both on business and the tax system has really come to the forefront – including how tax authorities use technology in assisting with tax administration. Improvements in technology with tax administration are seen as a possible solution to decreasing tax compliance costs (although when the technology fails it can cause major problems).

Technology is also affecting the tax profession itself, with lawyers and accountants potentially under treat in terms of their business practices and the rise of artificial intelligence. Of course, technology may increase the access to tax advice for some in the community.

As teachers of tax law, the implications of what this technology means for our teaching practices and the future of our students is becoming more pivotal. It may

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mean that for our students the generic skills of research, problem solving, communication and professional identity may grow in importance over content knowledge. Additionally, the impact of technology on our teaching practices is becoming more invasive – with technology sometimes assisting us, but at times limiting us what we can deliver in terms of software restrictions.

The ATTA Conference is such an important forum for us all where we can discuss these and many more of the issues that we face. Also, it is a chance for us to catch-up with our 'tax' family which many of us so hold dear. While we will be one 'tax' family member short next year, Gordon will not be far from our thoughts.

The 2018 ATTA Conference at Monash marks the 30th Anniversary of the ATTA Conferences; I look forward to celebrating this great milestone with many of you.

Best wishes to you and your families at this time of year.

Brett Freudenberg
President - ATTA

2 ATTA's 30th Conference

The Monash Business School at **Monash University** will host the Australasian Tax Teachers' Association's 30th Annual Conference at the Caulfield Campus in Melbourne from 17 to 19 January 2018. The theme of the conference is "*Sharing the Burden- Tax Reform's Shifting Winners and Losers*".

January is a busy time of year in Melbourne, so it is highly recommended that you book your accommodation and register for the conference promptly. Please see below accommodation options for conference delegates. The Welcome Reception on Wednesday evening, 17 January, will be at our new rooftop pavilion at the Caulfield Campus. The conference dinner on Thursday night, 18 January, will be at the Melbourne Cricket Ground (MCG), which is next to the Tennis Centre.

Call for Abstracts

The call for Abstracts has now closed.

Full papers

The full ATTA 2018 papers need to be with Monash by 4 January 2018 at the latest.

Registrations for ATTA 2018 are now open via the link:

<http://www.monash.edu/business/atta-2018> but will close 3 January 2018.

Standard Registration rate by 3 January 2018, \$660

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ATO / IR Registration (2 days, excluding conference dinner) \$305

ATO / IR Registration (1 day, excluding conference dinner) \$150

PhD Student Registration rate with dinner, \$395

Accompanying persons - opening function, \$65

Accompanying persons - conference dinner, \$120

Accompanying persons - closing function, \$45

Accommodation Options

Quest On Bourke

Punthill Apartments Flinders Lane

Punthill Apartments South Yarra

If you have any questions please contact:

Ken Devos: ken.devos@monash.edu

Diane Kraal: diane.kraal@monash.edu

Jonathan Teoh: jonathan.teoh@monash.edu

3 Draft ATTA AGM agenda 2018

Date & time: Friday 19 January 2018 at 3.15pm

Venue: The Pavilion, Building H, Monash University, Caulfield Campus

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:

4. Confirmation of State/Territory/NZ representatives:

5. Appointment of auditor:

6. Expressions of interest for hosting ATTA 2020 and 2021.

7. General business:

8. Other business:

4 Gordon Coopers Patron's Medal

Each year Gordon Cooper had his own Patron Medal that he would award at a function just prior to the start of the ATTA Conference. In honouring Gordon's memory we are trying to collate the list of recipients of Gordon's Patron's Medal. Below is our list currently, if you know of any other recipients please email Brett Freudenberg (b.freudenberg@griffith.edu.au).

- 2009 Cynthia Coleman
- 2010 Bernadette Smith

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- 2011 Kerrie Sadiq
- 2012. ?
- 2013 Michael D'Ascenzo
- 2014 ?
- 2015 Helen Hodgson
- 2016 Adrian Sawyer
- 2017 ?

5 Call for Past ATTA Conference Papers

The ATTA Executive have committed funds towards the '**Digitisation of Past ATTA Conference Papers**'.

Currently on the Pandora site (<http://pandora.nla.gov.au/tep/2352>) conference papers from all the conferences held between 1996 to 2016 have been digitised and can be assessed by members. The papers from the 1998 (University of Sydney) and 1997 (University of Auckland) conferences are missing and we would like to call on ATTA members to submit any papers they may have presented at these conferences so that they can be recorded with the others within this time period.

Pre-1996 papers....

It is also important to record the history of ATTA and the conference papers that have been presented over its lifetime. The papers can demonstrate the valuable contribution members have made to taxation literature and the taxation profession since its inception. Many of these early papers are the starting point for current researchers of today. We would like to ask members to look through their old papers that may be sitting in boxes, on USBs' or computer drives that date back past and including 1995 and forward them to Annette Morgan (Curtin University) who has been appointed as the ATTA Executive Member to help coordinate this process and arrange for the digitisation of the papers on the Pandora site.

All papers can be forwarded to Annette Morgan either by email annette.morgan@cbs.curtin.edu.au or posted to Annette Morgan c/o Curtin Law School, GPO Box U1987, Perth, WA, 6845. Please feel free to call Annette on either 08 9266 7106 or 042284439 if you wish to discuss the papers you may have.

It would be great if we could look back on some of these papers that help shaped the views and concepts of the early researchers at the upcoming 30th ATTA conference in Melbourne next January.

So please take the time during the upcoming semester breaks to do a bit of spring cleaning and forward your treasures to Annette.

Annette Morgan

6 Photos of ATTA-Hill Medallist

In ensuring that we have a record of ATTA's achievements and those who have contributed so much to tax we are calling out to for photos of past ATTA-Hill Medallist winners receiving their awards. The recipients have been: 2016 - Richard Edmonds, Justice of the Federal Court of Australia; 2015 - Adrian Sawyer and Binh Tran-Nam; 2013 - Dale Pinto; 2012 - Kerrie Sadiq; 2011 -

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Michael Walpole and Yuri Grbich; 2010 - Michael Dirkis and Les Nethercott; 2009 - Margaret McKerchar; 2008 - David Smith, Phil Burgess, Patrick Gallagher, Colin Fong and Michael D'Ascenzo; 2007 - Cynthia Coleman, Chris Evans, Rick Krever, John Prebble and the late Graham Hill, former Justice of the Federal Court of Australia and patron of ATTA; and 2000 - Abe Greenbaum.

If you do have photos please forward these to Brett Freudenberg via:
b.freudenberg@griffith.edu.au

7 Arrivals, departures and honours

Congratulations to Prof **Dale Pinto** on his election to the position of President of the WA Division of CPA Australia for 2018.

Congratulations on **Victoria Plekhanova** on the completion of her doctorate *Global matchmakers: tax challenges and responses in the digital economy*, from the University of Auckland. Her supervisors were Profs Craig Elliffe (Law Faculty) and Julie Cassidy (Business School).

Congratulations to **Fiona Martin** on her promotion to professor, UNSW Sydney, effective from 1 January 2018.

Congratulations to **Caroline Dick** on her promotion to senior lecturer, University of Wollongong, effective from 1 January 2018.

Miranda Stewart is stepping down as director of Tax and Transfer Policy Institute Crawford School of Public Policy and handing over to incoming director and colleague Professor **Robert Breunig** in the Crawford School of Public Policy who will start in 2018. Professor Breunig has been closely engaged with TTPI, and on its advisory board, since its establishment and is leading many of their most innovative empirical and data projects in the economics of taxation. In 2018, Miranda looks forward to expanding the research and policy connections between TTPI at Crawford School, ANU and the University of Melbourne where Miranda will be based at the Law School.

8 ATTA member to do Sydney to Gong Ride for MS

ATTA members and subscribers to ATTA newsletter,

I am doing the MS ride again this year. Please consider making a donation. Many thanks to those of you who have donated in previous years.

Dale Boccabella

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<https://www.msgongride.org.au/index.cfm?fuseaction=donorDrive.participant&participantID=20863>

PS: I am aiming at 2 hours and 10 mins (having given up on making 2 hours)

9 New Zealand developments

The two primary updates from New Zealand this month relate to our new government. It was well signalled that another Tax Working Group (TWG) is on the agenda. The Terms of Reference and more detail on this review have now been announced and include:

- That the Chair of the TWG will be Sir Michael Cullen – the previous Finance Minister under the last Labour government.
- The TWG will have a focus on fairness and examining how the tax system can contribute to positive economic and environmental outcomes.
- Final recommendations are planned for February 2019, with no changes implemented prior to 2021 (i.e. after the next election).
- GST, increasing the income tax rates, inheritance tax and changes to the family home are outside the scope of the review.
- The interaction of the tax and transfer system is also out of scope, but will be considered as part of a separate review of the Working for Families package.
- International tax reform under BEPS and policy changes resulting from the ongoing Inland Revenue Business Transformation programme are also out of scope.

Further indications of the direction of the new government are visible in a recent address from the Hon Stuart Nash as Minister of Revenue to the Chartered Accountants Australia New Zealand Annual Tax Conference last month. The Minister had the usual narrative on fairness and efficiency. He was also clear that while he was in favour of using the tax system to encourage some behaviours (e.g. excise taxes on tobacco), he was adamant that the tax system should not create perverse outcomes to the detriment of the economy. Mr Nash provided more details on the government's 100 day plan including:

- Repealing the tax cuts that were set to take place on 1st April 2018 (under the previous government). This will be redirected in the form of more targeted assistance.
- A range of other legislation will be passed including new items such as a winter energy payment, increases to paid parental leave and helping families with costs associated with a child's early years (called Best Start).
- The Tax Working Group (as mentioned above).

Mr Nash also highlighted some of the challenges that New Zealand is facing, including the future of work, the ageing population and the growing financial pressures associated with this, and technological changes that are impacting on the tax base including different ways of doing business, such as the sharing economy.

Lisa Marriott

10 Call for papers

Journal of Australian Taxation special edition for the 2017 Qld Tax Researchers Symposium

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This year will see the Journal of Australian Taxation do a special edition coming out of the papers presented at the 2017 Queensland Tax Researchers' Symposium on 3 July at the Queensland University of Technology. Indeed, the first article has already been published by former Commissioner of Taxation Michael D'Ascenzo, on 'Academia as an Influencer of Tax Policy and Administration'. See: <http://www.jausttax.com.au/2017-special-edition/>

Further articles for the special edition from the Symposium should be submitted to Associate Professor Brett Freudenberg at: b.freudenberg@griffith.edu.au

For other, non-Symposium, articles for 2017, submissions should continue to be made to John McLaren at john.mclaren@cdu.edu.au or John Passant at john.passant@anu.edu.au

The **International Conference on Tax Administration**, 5 - 6 April 2018 is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe.

The theme of the 2018 conference will be **Tax system integrity in a digital age**. The conference will explore the impact of digital and disruptive technologies upon all aspects of tax administration in developed and developing economies, including (but not limited to): taxpayer and intermediary interactions with revenue authorities; tax filing; tax compliance and compliance costs; tax collection; information and big data management; the cashless economy; blockchain and crypto-financing; harnessing technology in the post-BEPS environment and taxing the virtual economy.

Your proposal should include the following details

- title of the paper;
- authors(s) brief professional bio and contact details;
- an abstract of between 200–500 words of the contents of the proposed paper including its findings; and
- status of the paper (for example, whether it is part of ongoing research or whether it has been previously published, etc).

Proposals should be sent to Professor Binh Tran-Nam at b.tran-nam@unsw.edu.au with the subject 'Tax Admin Conference Call for Papers 2018' by end of **Friday 17 November 2017 (Sydney time)**.

A Steering Committee will select papers for the conference and will advise you of its decision by mid December 2017. Full papers will be required to be submitted by early March using the conference template. Selected papers will be published in a special issue of the *eJournal of Tax Research* (an A-ranked journal in the Australian Business Dean Council's List of Quality Journals).

The Cedric Sandford Medal will be awarded to the best paper presented at the conference (only for papers submitted on time). The medal is in memory of the late Emeritus Professor Cedric Sandford and is judged by an independent expert panel.

Enquiries

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Professor Binh Tran-Nam
Phone +61 2 9385 9561
Email b.tran-nam@unsw.edu.au

Professor Chris Evans
Phone +61 2 9385 9546
Email cc.evans@unsw.edu.au

A special issue of *Laws*, an international on-line, open access, peer-reviewed journal, will be published with a focus on international tax law and policy. The deadline for papers is July 1, 2018. The call for papers is available here - <http://www.mdpi.com/journal/laws/special_issues/International_Tax_Law_Policy> The call suggests there is an article processing charge of 350 CHF for authors, but the journal has waived that fee for this issue.

Kim Brooks
Schulich School of Law
Dalhousie University

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs
Both hosted and edited by the **Tax and Transfer Policy Institute**.

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles 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.

We also 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.

Finally, we seek **Policy Briefs** for our series which 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. Please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

Given your interests and contributions to research and academia, we invite you/your research students to submit a paper to **7th Annual International Conference on Law, Regulations and Public Policy (LRPP 2018)** which will be held on 25th - 26th June 2018 in Singapore. You may visit the following link for accepted and published papers from previous LRPP conferences www.law-conference.org/PriorYearsPaper.html. The full paper submission deadline is on **8th January 2018**. Hope that provides adequate time for you to complete the paper submission. If you need additional

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time, **please email us at** secretariat@law-conference.org as we may extend additional time on a case by case basis. We hope you can be part of LRPP 2018. Briefly about LRPP 2018:

- **Keynote Speakers:**
 - Prof. Gabriel Moens**, Professor of Law, Curtin Law School, Australia - *How to Mismanage Organisations: A Lawyer!/'s Perspective*
 - Prof. Paula Baron**, Assoc. Pro-Vice Chancellor, College of Arts, Social Sciences and Commerce, La Trobe University, Australia - *Law, Legal Education and the Rise of Robolawyers*
- **LRPP 2018 Conference Proceedings:** Print ISSN: 2251-3809, E-Periodical ISSN: 2251-3817 will be published and submitted to indexing partner organizations.
- **Journal of Law and Social Sciences:** 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 and will be published without additional cost (digital).
- **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 2018** 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**.

For more information, please visit the **LRPP 2018** website: www.law-conference.org. Would appreciate if you could disseminate this information to your colleagues/students who might be interested to participate in the conference.

11 Australian and New Zealand tax and related doctoral theses

Introduction

The following attempts to list many of the Australian and New Zealand tax and related PhD and SJD theses completed in the past forty years and to record those in progress, together with the institution and supervisor/s. If the thesis has been published or made available electronically, this is indicated. I acknowledge many people who have supplied information for this list. Please let me know of any errors or omissions.

* indicates SJD

Completed ones

Author, Title, Institution, Supervisor/s, Completion, Publication or availability

Abdellatif, Mahmoud Mohamed Khalil *The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India*, University of New South Wales, School of Taxation and Business Law, Prof John Taylor and A/Prof Binh Tran-Nam, 2010

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http://www.unsworks.unsw.edu.au/primo_library/libweb/action/dlDisplay.do?docId=unsworks_10090&vid=UNSWORKS; *Taxing intellectual property transactions in developing countries: the case of pharmaceutical industry in Egypt and India*, Lambert Academic Publishing, 2013

Abdul Hamid, Suhaila, *Tax compliance behaviour of tax agents: A comparative study of Malaysia and New Zealand*, University of Canterbury, Department of Accounting & Information Systems, Prof Adrian Sawyer & Associate Prof Andrew Maples, 2014

Abdul-Jabbar, Hijat *Income tax non-compliance of small and medium enterprises in Malaysia: Determinants and tax compliance costs*, Curtin University of Technology, Prof Jeff Pope and Prof Dale Pinto, 2009

Ahmed, Akhter *The macroeconomic impact of foreign aid to developing countries*, Deakin University Faculty of Business and Law, 1996
<http://tux.lib.deakin.edu.au/adt-VDU/public/adt-VDU20040907.174003>

Ainsworth, Andrew B *Institutional investors: an analysis of investment style, dividends and trading behaviour*, University of New South Wales School of Banking and Finance, Associate Professor David Gallagher and Dr Kingsley Fong, 2009
<http://unsworks.unsw.edu.au/fapi/datastream/unsworks:7349/SOURCE01>

Alvey, John A *A public policy case study of the introduction of the GST - Goods and Services Tax*, University of Queensland Business School, Prof Ken Wiltshire, & Dr Amanda Roan, 2014

Al Yahyae, Khamis *Capital structure and dividend policy in a personal tax free environment: the case of Oman*, University of New South Wales, Australian School of Business - School of Banking and Finance, 2006

Alpert, Karen *The effects of taxation on put-call parity and option exercise behaviour*, University of Queensland School of Business, Steve Gray and Phil Gray, 2004

Amos, Jude *Taxation in a globalizing world: a tax treaty-consistent alternative for taxing foreign direct investment in Sub-Saharan Africa*, University of Sydney Faculty of Law, Profs Richard Vann & Graeme Cooper, 2014

Anderson, Glenn Michael *Topics in human capital and taxation: effective tax rates on education, the heterogeneous human capital model and the impact of nominal rigidities in the tax system*, University of New South Wales, Australian School of Business – School of Economics, A/Prof Peter Robertson, 2007
<http://unsworks.unsw.edu.au/vital/access/services/Download/unsworks:3765/SOURCE2?view=true>

Ariff, Mohamed *An investigation of tax-induced dividend effects in the Singapore equity market*, University of Queensland School of Business, 1985

Atkinson, Margaret *A micro-simulation analysis of the intra-generational effects and equity of compulsory superannuation in Australia*, University of Melbourne Centre for Actuarial Studies, Dept of Economics and Commerce, 1997

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- Auld, Douglas Allen Lauriston *The performance of fiscal stabilisation policy in Australia, 1948-49 to 1963-64*, Australian National University, 1968
- Azzi, John *The role of CFC legislation in protecting Australia's domestic income tax base*, University of Sydney Faculty of Law, Prof Richard Vann and Lee Burns, 1995*
- Barkoczy, Stephen *An analysis and evaluation of Australia's pooled development funds program and related tax concessions from legal perspective*, Monash University Taxation Law and Policy Research Institute, 2002
- Barrett, Jonathan *Imagining an ethical tax system for South Africa*, University of the Witwatersrand, Prof Iain Currie, 2003
- Beggs, Mike *Inflation and the making of macroeconomic policy in Australia, 1945-85*, University of Sydney Political Economy, Faculty of Economics and Business, Dick Bryan, 2010
<http://ses.library.usyd.edu.au/bitstream/2123/7710/1/Mike%20Beggs%20PhD%20thesis.pdf>
- Benge, Matt *Taxes, corporate financial policy and investment decisions in Australia*, Australian National University, 1998
- Bentley, Duncan *A model of taxpayers' rights as a guide to best practice in tax administration*, Bond University School of Law, Prof Michael Lupton, 2007, *Taxpayers' rights: Theory, origin and implementation*, Amsterdam, Kluwer Law International, 2007, European Academic Tax Thesis Award 2008 for PhDs awarded in 2007 <http://epublications.bond.edu.au/theses/36>
- Bessell, Maxwell *Australian Federal Government service revenues: a taxation perspective*, University of Adelaide Dept of Commerce, 1997
- Bevacqua, Giovanni (John) *Australian taxpayer rights to monetary compensation for loss caused by Australian Taxation Office operational acts or omissions*, University of New South Wales, Atax, Prof Michael Walpole (Atax) and Prof Prue Vines (UNSW Law School), 2010; *Taxpayers rights to compensation for Tax Office mistakes*, Ryde, NSW, CCH, 2011 (ATTA Doctoral Series book 3)
- Birch, Charles *Evaluating mining and petroleum joint ventures in Australia: a revenue law perspective* Monash University Faculty of Law, A/Prof John Glover, 2001
- Bitomsky, Greg *Investigations and the powers of access of the Commissioner of Taxation*, Bond University School of Law, Prof Jim Corkery, c1992*
- Black, Celeste *Carbon pricing and taxation: An examination of the taxation of emissions trading transactions from a domestic and international perspective*, Macquarie University Faculty of Business and Economics, A/Prof Hope Ashiabor, 2016. IFA Graham Hill Prize.
- Blount, Simon *The politics of the GST: the political influences upon tax reform in Australia*, University of New South Wales, School of Politics and International Relations, 1999

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Boyd, Terry *A contemporary exposition of market value of investment real estate*, Queensland University of Technology, 1993

Brackin, Toni *Taxation as a component of financial literacy – How capable are Australians in relation to taxation?* Griffith University, Dr Mark Brimble and A/Prof Brett Freudenberg, 2014

Brash, Nicholas *Does Australian law help or hinder the establishment of employee share schemes?* University of Melbourne, 1995

Brittle, Shane Anthony *Fiscal policy and private saving in Australia: Ricardian equivalence, twin deficits and broader policy inferences*, University of Wollongong School of Economics Faculty of Commerce, Ass Profs Nelson Perera and Ed Wilson, 2009

Brown, Catherine *Non-discrimination and trade in services: should tax treaties play a broader role in the global trade in services?* Monash Business School, Profs Rick Krever & Vince Morabito, 2015

Burton, Adrian, P *Temples, texts, and taxes: the Bhagavad-gītā and the politico-religious identity of the Caitanya sect: an archival and textual investigation into the text and times of the Sārārtha-varṣiṇī commentary on the Bhagavad-gītā by Viśvanātha Cakravartī*, Australian National University, 2000

Burton, Mark *The interpretation of tax legislation in Great Britain and Australia: a study of the indeterminacy of law*, Australian National University Law Program, Research School of Social Sciences, Dr Peter Sack, Prof Stephen Bottomley and Prof John Braithwaite, 1999

Byrnes, Joshua *The impact of price on alcohol consumption and the cost-effectiveness of a volumetric tax on alcohol in Australia*, University of New South Wales Public Health & Community Medicine, Faculty of Medicine, Prof Christopher Doran and Ass Prof Anthony Shakeshaft, 2012
http://www.unsworks.unsw.edu.au/primo_library/libweb/action/dlDisplay.do?docId=unsworks_10355&vid=UNSWORKS

Cass, Bettina *Women, children and the state: A study of child endowment and family allowances in Australia 1916-1981*, University of New South Wales, 1984

Celestin, Lindsay C *Formulary approach to the taxation of transnational corporations: a realistic alternative?* University of Sydney Faculty of Law, Prof Richard Vann, 2000 http://setis.library.usyd.edu.au/adt/public_html/adt-NU/public/adt-NU20020917.133138 or <http://ses.library.usyd.edu.au/handle/2123/846>

Cheng, Alvin Man Hung *Explorations of structure and choice in taxing capital gains: New Zealand tax experts' perspectives*, University of Waikato, Waikato Management School, Dept of Accounting, Prof Howard Davey and Prof Keith Hooper, Auckland University of Technology, 2010
<http://researchcommons.waikato.ac.nz/bitstream/10289/4232/3/thesis.pdf>

Cheong, Elizabeth *The agricultural co-operative business structure in context: A Western Australian study*, Edith Cowan University Faculty of Education and Arts, Emeritus Professor Alan Black and Dr John Duff, 2006
<http://ro.ecu.edu.au/cgi/viewcontent.cgi?article=1056&context=theses>

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Chunhachatrachai, Papaporn *Corporate income tax compliance costs of small and medium enterprises in Thailand*, Curtin University School of Economics and Finance, Profs Jeff Pope & Dale Pinto, 2013

Cleary, Jo *The evolution of the regulation governing superannuation funds since 1936*, Bond University, Profs Duncan Bentley and John Farrar, 2010

Cleaveland, Mary Catherine *The relationship between R&D investment and dividend payment tax incentives and their role in the dividend tax puzzle*, Georgia State University Robinson College Of Business, Dr Ernest R Larkins, Fred A Jacobs, Detmar W Straub and Sally Wallace, 2006
http://digitalarchive.gsu.edu/cgi/viewcontent.cgi?article=1004&context=accountancy_diss

Compston, Hugh *The electoral impact of tax: a comparative study of Sweden and Australia*, Australian National University, 1990

Coskuner, Cagay *Fiscal policies and the real exchange rates*, University of Delaware, Stacie Beck, 2002

Datt, Kalmén *A critical evaluation of how aspects of the tax system in Australia are administered and their impact on corporations and directors*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Michael Walpole (Atax) and A/Prof Mark Burton (University of Melbourne), 2015, Sydney, Australian Tax Research Foundation, Research study 49, Tax Institute, 2015

Devos, Ken *An international study of the deterrent effect of penalties and sanctions for taxation offences and the implications for taxpayer compliance and development of tax policy*, Monash University Taxation Law and Policy Research Institute, Profs Rick Krever & Julie Cassidy (Auckland University of Technology), 2012, *Factors influencing individual taxpayer compliance behavior*, Heidelberg, Springer, 2014

Dick, Caroline *Sumptuary law by any other name: manifestations of sumptuary regulation in Australia, 1901-1927*, University of Wollongong Faculty of Law, Dr Marett Leiboff & Dr Cassandra Sharp, 2016. To be published by Oxford University Press.

Dirkis, Michael *Terms of engagement - A qualitative examination of the basic building blocks of Australia's international tax regime (residency and source) against the tax policy objectives of equity, efficiency, simplicity and the prevention of tax avoidance and an exploration of the avenues for reform*, Australian National University, Prof Stephen Bottomley, 2005, *Is it Australia's? Residency and source analysed*, Research Study No 44, Sydney, Australian Tax Research Foundation, 2005

Drummond, Mark *Costing constitutional change: estimates of the financial benefits of new states, regional governments, unification and related reforms*, University of Canberra School of Business and Government, Prof John Halligan, 2007 <http://members.webone.com.au/~markld/PhD/thesis.html>

Eapen, AT *A study of fiscal federalism in the United States, Canada, Australia and India in terms of objectives of federal finance*, University of Michigan, 1962

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Eccleston, Richard *The capacity for reform: Australian taxation policy and the state 1970-2000*, School of Political Science and International Relations, University of Queensland, A/Prof Stephen Bell, 2001, *The thirty year problem: the politics of Australian tax reform*, Sydney, Australian Tax Research Foundation, 2004

Edgar, Tim *The income tax treatment of financial instruments: theory and practice*, Deakin University School of Law, Prof Rick Krever, 2000, Toronto, Canadian Tax Foundation, 2000

Edwards, Meredith Ann *The income unit in the Australian tax and social security systems*, Australian National University, 1983, Melbourne, Institute of Family Studies, 1984

Emerson, Craig *Minerals policy: taxation and domestic processing*, Australian National University, 1983

Enticott, Steven John *A critical evaluation of exchange traded option 'Delta' as a risk management tool for self-managed superannuation funds*, a thesis submitted to the partial fulfilment of the requirements for the degree of Doctor of Business Administration, Swinburne University of Technology Australian Graduate School of Entrepreneurship, 2006
<http://www.enticott.com.au/dr/Thesis%20FINAL%20Enticott.pdf>

Evans, Alexandra *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*. University of Sydney Faculty of Law, Prof Graeme Cooper, 2016

Evans, Chris *The operating costs of taxing the capital gains of individuals : a comparative study of Australia and the UK, with particular reference to the compliance costs of certain tax design features*, University of New South Wales Faculty of Law, Profs Cedric Sandford and Yuri Grbich, 2003, *Taxing personal capital gains: operating cost implications*, Sydney, Australian Tax Research Foundation, 2003
<http://unsworks.unsw.edu.au/vital/access/manager/Repository/unsworks:672>

Fernandez, Rodger *The implications of the flow of information in revenue law on the protection of privilege against self incrimination – with comparisons drawn from foreign jurisdictions. The dilemma of striking an equilibrium between the public interest and individual rights*, University of Sydney Faculty of Law, Prof Rob Woellner (James Cook University) and A/Prof Lee Burns (University of Sydney), 2005

Fett, Emily *Triangular cases: the application of bilateral income tax treaties in multilateral situations*, University of Amsterdam, Amsterdam, Promotor – Prof dr S van Weeghel (ACTL), Co-promotor - Prof dr F Vanistendael (KU Leuven) 2013, Amsterdam, International Bureau of Fiscal Documentation, 2014. Winner of the 2015 Mitchell B Carroll Prize awarded by the International Fiscal Association (IFA)

French, Rebecca *The constitutional prohibitions in Sections 51(2) and 99 against the Commonwealth discriminating between or giving preference to states in laws*

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of taxation, trade and commerce and revenue, University of Melbourne, Faculty of Law, Prof Cheryl Saunders, 2005

Freudenberg, Brett *Tax transparent companies: Striving for tax neutrality? An legal international comparative study of tax transparent companies and their potential application for Australian closely held businesses*, Griffith University, Dr Scott Guy (Griffith University), Dr Richard Eccleston (University of Tasmania) and Dr Colin Anderson (Queensland University of Technology), 2009, *Tax flow-through companies*, North Ryde, NSW, CCH, 2011 (ATTA Doctoral Series book 2)

Fullarton, Alexander *Miners' motivation: the mass marketed tax avoidance schemes of the 1990s in the Pilbara region of Western Australia*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Chris Evans (Atax) and Prof Dale Pinto (Curtin University), 2013, *Heat, dust and taxes*, Stuttgart, Germany, Ibidem Verlag, 2015

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Whait, Robert *The conception and promulgation of co-operative compliance in Australian taxation policy: a historical study*, University of South Australia, Profs Lee Parker and Margaret McKerchar (University of New South Wales), 2015
http://search.ror.unisa.edu.au/record/UNISA_ALMA51140518950001831/media/digital/open/9916109111201831/12146636620001831/13146632480001831/pdf

White, David I *Trans-Tasman company tax horizons: why mutual recognition of company tax credits would create an inward looking investment area in Australasia*, University of Sydney Faculty of Law, Prof Richard Vann, 1997 *

Whitted, G *The evolution of consolidated financial reporting in Australia: an evaluation of alternative hypotheses*, University of New South Wales, New York, Garland Pub, 1988

Wickerson, John *Managing the risks to the revenue: a new model for evaluating taxpayer audit programs*, University of Canberra, Prof Roman Tomasic and Prof Brian Andrew, 1995 <http://erl.canberra.edu.au./public/adt-AUC20061113.085145>

Wilkinson, Brett Raymond *Testing the 'new' and traditional views on dividend taxation in an integrated tax setting*, Texas Tech University, Robert C Ricketts, 2002

Williamson, IP *The justification of cadastral systems in developing countries*, University of Melbourne, 1997

Wing, Peter *An analysis of aspects of the Australian law of corporate taxation*, University of Melbourne, 1970

Wittwer, Glyn *The Australian wine industry during a period of boom and tax changes*, University of Adelaide School of Economics, 2000

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Wong, Antonietta Pui-Kwok *A comparative study of the taxation of business profits – especially ‘online’ profits – in Australia and the Hong Kong Special Administrative Region of the People’s Republic of China*, Monash University Taxation Law and Policy Research Institute, Profs Richard Cullen and Paul von Nessen, 2009
<http://arrow.monash.edu.au/vital/access/services/Download/monash:7770/THESIS01?view=true>

Yeo, Julian Joo Liang *Simultaneous estimation of the implied values of franked (tax-free) dividends, required rates of return and growth rates using a modified residual income valuation model*, University of Melbourne, Dept of Accounting and Business Information Systems, 2003

Yesegat, Wollela Abehodie *Operating costs of, and compliance with VAT in Ethiopia*, University of New South Wales, Atax, A/Prof Binh Tran-Nam and A/Prof Margaret McKerchar, 2009
<http://unsworks.unsw.edu.au/vital/access/manager/Repository/unsworks:4457>

Yussof, Salwa Hanna *An analysis of Malaysia's corporate income tax expenditures and negative income tax expenditures using accounting standards as the benchmark tax base*, Monash University Taxation Law and Policy Research Institute, Prof Rick Krever & Prof Jeyapalan Kasipillai, 2013

Zakowska, Hanna Maria *Standard business reporting and its implications on reporting burden*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Profs Chris Evans and Binh Tran-Nam, 2016

Zhang, XY *Promoting private pensions in China: a tax policy based on the experience of the OECD countries*, University of Bath, 2002

PhDs and SJDs in progress

Author, Title, Institution, Supervisor, Expected completion date (optional)

Abrahamson, John *Joint development of offshore polar oil and gas resources and the law of the sea*, Australian National University Faculty of Law, Prof Don Rothwell, 2016

Adhiatera, Matheus *Origin of anti-tax avoidance provision in tax treaty model: comparative study between OECD Model and UN Model*, Curtin University, Prof Dale Pinto and Dr Prafula Pearce

Anamourlis, Tony *The impact of regulation and control in tax havens*, LaTrobe University Faculty of Law and Management, School of Law, Prof Gordon Walker*

Anesa, Mattia *Understanding the emergence, adoption and perceived legitimacy of corporate tax practices in Australia*, University of Queensland Business School, Dr Nicole Gillespie (UQ) and Prof Kerrie Sadiq (Queensland University of Technology)

Aydos, Elena de Lemos Pinto *Assistance to emissions-intensive and trade-exposed industries in the European Union, New Zealand and Australia: Focus on*

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the linking of ETS and WTO issues, University of Sydney Faculty of Law, Prof Rosemary Lyster & Celeste Black, 2015

Bain, Kathrin *The taxation of cross-border profits in ASEAN: a re-conceptualisation*, University of Western Australia School of Law, Prof Nolan Sharkey

Banerjee, Barnali *A comparative analysis of the underlying policy drivers, design features and design issues of Australian capital gains tax measures against those adopted in some other Commonwealth countries*, Monash Business School, Prof Vince Morabito & Ken Devos

Barkoczy, Mei-Ling *Benchmarking Australia's research & development tax expenditure program against similar programs of some of its ASEAN & OECD neighbours - how effective are Australia's programs?* Monash Business School, Prof Chris Arup and Dr Bill Orow

Beckham, Jeremy *Tax risk and taxpayers*, University of Auckland, Prof Craig Elliffe

Belle Isle, Melissa *Small business taxation and owner literacy: is there a relationship with cash flow stability?* Griffith University, A/Prof Brett Freudenberg and Dr Tapan Sarker

Benshalom, Ilan *The use of international tax arrangements to promote global wealth redistribution*, Monash Business School, Profs Rick Krever & Vince Morabito

Brabazon, Mark *Principles of international trust taxation*, University of Sydney Faculty of Law, Profs Richard Vann & Michael Dirkis, 2017

Brogan, Catherine *The incidence of corporate taxation in Australia*, University of New South Wales, Australian School of Business, School of Economics, Hazel Bateman

Brooks, Kimberley *A comparative study of the taxation of cooperatives*, Monash Business School, Prof Rick Krever & Dr Phillip Lipton

Brown, Cath *The impact of taxation law on priorities in insolvency law*, Queensland University of Technology, A/Prof Colin Anderson, Mark Thomas and Prof Kerrie Sadiq*

Buchanan, Neil *What do we owe our future generations?* Monash Business School, Profs Rick Krever & Vince Morabito

Byun, Hyejung *Comparative analysis: tax issues of hedge funds*, Monash Business School, Prof Rick Krever & A/Prof Paul Latimer

Chak, Clement *A comprehensive anti tax haven legislation for Australia and New Zealand: international comparative studies and reform*, University of Canterbury, Prof Adrian Sawyer & Dr John McLaren (Charles Darwin University)

Cheng, Selina *Can Australia step further in protecting environment by using trade-restrictive measures?* University of New South Wales, Australian School of

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Business, School of Taxation and Business Law, Bill Butcher & Prof Binh Tran-Nam

Crawford, Bridget *Gender and taxation: Lessons from United States income, estate, and gift tax laws*, Griffith University, Professor Bill MacNeil and A/Prof Brett Freudenberg

Damon, Dylan Democrat *The examination of the risk as the principal criterion for the allocation of income between associated enterprise pursuant to Article 9 of the OECD Model Tax Convention in the context of business restructuring and the development of intangibles*, University of Sydney Faculty of Law, Prof Richard Vann

Doueih, Josephine *The effectiveness of the National Tax Equivalent Regime (NTER) in encouraging competitive neutrality*, Curtin University, Prof Dale Pinto and A/Prof Helen Hodgson

Faridy, Nahida *Effective fiscal policy reform in developing countries: a case of value added tax (VAT) in Bangladesh*, Griffith University, Dr Richard Copp and A/Prof Brett Freudenberg

Gangemi, Nicholas *Taxation of commercial goodwill*, University of New South Wales, School of Taxation and Business Law, Prof Michael Walpole and Robin Woellner

Gao, Fei *Is it the one? A research of China's 2015 transfer pricing regime*, University of Sydney, Business School, A/Prof Antony Ting & David Chaikin

Gerber, Solomon *Taxation of trusts*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof John Taylor and A/Prof Dale Boccabella

Gumley, Wayne *A suggested framework for the evaluation of tax expenditures and subsidies affecting the use of natural resources in Australia*, Monash Business School, Profs Rick Krever and Vince Morabito

Gupta, Gaurav *The development of concessional tax policy in the light of the OECD harmful tax practices initiative*, University of New South Wales, School of Taxation and Business Law, Profs John Taylor and Michael Walpole

Hamilton-Jessop, Wes *The taxation of corporate groups through the consolidation regime*, University of Sydney Business School, Prof RG Walker, 2013

Heatley, Wendy *Integrating the Australian tax, superannuation, social security and child support systems*, Tax and Transfer Policy Institute, Australian National University, Profs Peter Whiteford, Miranda Stewart & John Hewson

Hobbs, Dylan *A comparative study of the use of land value taxation in New Zealand and Australia (1890 – 1990)*, Victoria University of Wellington, A/Prof Lisa Marriott & Andrew Smith

Hynes, Robert *Taxing the digital economy by consensus or controversy*, Curtin University, Prof Dale Pinto and A/Prof Helen Hodgson

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Jarvie, Deborah *Optimizing the balance between alternative forms of governmental tax policy, regulations and decentralized decision-making, for sustainable water management*, Monash Business School, Prof Chris Arup & Dr Carolyn Sutherland

Johnson, Shane *Taxpayers' understanding of, and responses to, the Australian personal taxation system*, Australian National University, Prof Robert Breunig

Jones, Megan *Assessing fiscal policy for compliance with economic, social and cultural rights obligations*, Queensland University of Technology, Prof Kerrie Sadiq & Dr Elisabeth Sinnewe

Kaushik, Mohan Swaroop *The future of international taxation transfer pricing principles in digital age*, Monash Business School, Dr Bill Orow

Khan, Shafi *Could and should the European Union integrate member states' income taxation systems*, Monash Business School, Profs Rick Krever, Vince Morabito & Michael Lang (Vienna University of Economics and Business)

Khoury, Daniel *The effect of the introduction of fringe benefits tax on the remuneration policies of Australian businesses*, Monash Business School, Prof Paul von Nessen

Komara, Ahmad *The role of professional tax consultants in the Indonesian tax system*, Curtin University, Prof Dale Pinto and A/Prof Helen Hodgson

Le, Toan Chau Ngoc *Land taxation in Vietnam: From then to now*, Monash University Department of Business Law and Taxation, Prof John Gillespie & Prof Richard Cullen (University of Hong Kong)

Leighton-Daly, Mathew *Tax crime: anomalies and unfairness created by the intersection of tax and criminal law*, University of New South Wales, School of Taxation and Business Law, Prof Michael Walpole and Robin Woellner, 2015

Li, Xuerui (Estelle) *The impact of foreign ownership and foreign operations on corporate tax strategies in the Australian dividend imputation system*, Australian National University, A/Prof Alfred Tran

Lotz, Werner *Changing foreign investment and associated tax policies as a means of bridging the German-Australian investment expectation gap*, Monash Business School, Prof Chris Arup

Lu, Connie *The New Zealand GST experience*, University of Auckland, Prof Craig Elliffe

Makara-Majinda, Tshepiso *Administrative and compliance costs of VAT for small and medium enterprises in Botswana*, Curtin University, Profs Jeff Pope and Dale Pinto

Margalioth, Yoram *Reaching international cooperation on climate change*, Monash Business School

Mellor, Peter *A model for a state income tax in Australia*, Monash Business School, Profs Rick Krever & Vince Morabito

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Meng, Jingyuan *Inequality and taxation*, University of Sydney Faculty of Law, Profs Patricia Apps & Ray Rees (University of Munich), 2014

Morgan, Annette *Compulsory tax education in secondary schools - is it the Government's answer to ensuring better tax compliance?* Curtin University, Prof Dale Pinto and Jackie McMann or Helen Hodgson

Morrissey, Suzy *Policy making as problem solving. The 'problems' behind paid parental leave in New Zealand and Norway examined using a problematization approach and a feminist perspective*, Victoria University of Wellington, A/Prof Lisa Marriott and Dr Amanda Reilly

Murray, Ian *Accumulation of income by not-for-profits: Use it or lose it?* University of Tasmania, Profs Gino Dal Pont and Don Chalmers

Nguyen, Jonathan *Corporate tax aggressiveness and its relationship with corporate failure in the financial crisis*, University of New South Wales, School of Taxation and Business Law, Prof Binh Tran-Nam and Dr Youngdeok Lim

Ngwena, Lindelwa *Combatting aggressive tax planning through securitisation*, University of New South Wales, School of Taxation and Business Law, Profs Neil Warren and John Taylor

Niazi, Shafi U Khan *Could and should the EU integrate member states' income taxation systems?* Monash University, Profs Rick Kreyer, Vince Morabito (Monash) & Michael Lang (Institute for Austrian and International Tax Law, WU Vienna)

Niemirowski, Apolonia *Determinants of cognitive hardiness (resilience) and wellbeing in the Australian tax industry: stress, coping, health and work performance*, University of Adelaide, Dr Neil Kirby (Psychology Dept - The University of Adelaide), Prof Alexander J Wearing (Psychology Dept - University of Melbourne), A/Prof John Brebner (Psychology Dept - University of Adelaide)

Palmer, Carolyn *Good tax policy on shaky ground? An assessment of tax policy responses to natural disasters*, Victoria University of Wellington, Prof Norman Gemmill and A/Prof Lisa Marriott

Panngam, Kedsaraporn (Gift) *An analysis of tax dispute resolution processes in Thailand*, University of New South Wales, School of Taxation and Business Law, Bill Butcher and A/Prof Fiona Martin

Parlaugan, Gorga *The tax morale of the individual taxpayers in Indonesia*, Curtin University, Prof Dale Pinto and Dr Prafula Pearce

Passant, John *Marxism and tax reform*, Australian National University, Dr Rick Kuhn, School of Politics and International Relations, College of Arts and School Sciences, Australian National University, Prof Margaret Thornton, College of Law, Australian National University and Dr John McLaren, Charles Darwin University

Peacock, Christine *Is there a way to tax the consumption of owner-occupied housing which is more consistent with the VAT policy objective of taxing*

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consumption compared to the current approach? University of Canterbury, Prof Adrian Sawyer and A/Prof Andrew Maples

Prasetyo, Kristian Agung *An analysis into the Indonesian taxpayers' compliance behaviour*, Curtin University, Prof Dale Pinto and Dr Prafula Pearce

Purba, Arnaldo *Base erosion and profit shifting in Indonesia*, Australian National University, A/Prof Alfred Tran

Raig, John Tensay Peter *Determinants of effective tax investigation in Malaysia*, Curtin University, Prof Dale Pinto & Dr Prafula Pearce

Ramli, Rosi *The Challenges of sustainable transportation: an international comparative perspective with particular reference to Southeast Asian experience*, Macquarie University, A/Prof Hope Ashiabor

Ritzinger, Vanessa *Moving towards a low-carbon economy in Australia: A taxing question?* Monash University Faculty of Law, 2013

Rosid, Arifin *Do perceptions of corruption influence personal income taxpayer reporting behaviour? Evidence from Indonesia*, University of New South Wales, School of Taxation and Business Law, Profs Chris Evans and Binh Tran-Nam

Rowe, Jess *Tax law and accounting issues*, University of Auckland, Prof Craig Elliffe

Salimov, Aydin *Application of international taxation principles to Islamic financial products*, Curtin University, Prof Dale Pinto & A/Prof Helen Hodgson

Samarkovski, Lisa *Tax concessions and superannuation: Essays on the impact of tax on retirement outcomes in Australia*, Griffith University, Dr Richard Copp, A/Prof Brett Freudenberg and Dr Osei Wiafe

Scott, Jeffrey *Taxation of life insurance and superannuation*, University of New South Wales, School of Taxation and Business Law, Gordon Mackenzie and Prof Hazel Bateman

Shekhovtsev, Nikolay *Comparative studies of compliance costs for large companies*, University of Canterbury, Prof Adrian Sawyer and A/Prof Andrew Maples

Shipton, David *Research into the relationship between the IRD and the taxpayer*, University of Canterbury, Prof Adrian Sawyer

Sikayu, Susan Hydra *Tax authority information assistance and compliance behaviour of self-prepared taxpayers in Malaysia*, Curtin University, Prof Dale Pinto and A/Prof Helen Hodgson

Sinha, Prachi *A comparative study of the deterrent effect of punitive tax provisions on tax compliance and implications for tax policy in Australia and India*, Monash Business School, Prof Chris Arup & Prof Rick Krever

Surahman, Maman *Thin-capitalization rules implementation in Indonesia*, Curtin University, Prof Dale Pinto and Dr Prafula Pearce

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Suryani, Niken E *General Anti-Avoidance Rule (GAAR) as an option for Indonesia to tackle aggressive tax planning: a preliminary study*, Monash Business School, Dr Ken Devos & Prof Vince Morabito

Susila, Budi *Compliance costs of large company taxpayers in Indonesia*, Curtin University, Prof Jeff Pope

Teo, Nikki Jern-Li *The history and development of international tax coordination in the United Nations: 1946-1979*, University of Sydney Faculty of Law, Prof Richard Vann

Tretola, John *A comparison of the general anti-avoidance rules in Australia; New Zealand; Canada; the United Kingdom and the United States of America*, LaTrobe University, Keith Kendall

Tusubira, Festo *Tax system, social norms, taxpayers morale and voluntary tax compliance: a comparative study*, Curtin University, Prof Dale Pinto and Dr Prafula Pearce

Vanderbruggen, Edwin *The protection of foreign investors under investment treaties in matters of taxation*, Monash Business School, Prof Rick Krever & Dr Nicola Charwat

Warner, Helen *Australia's public tax guidance system*, University of Sydney Faculty of Law, Profs Michael Dirkis & Rebecca Millar, 2020

Werren, Kip *Utilising taxation incentives to promote private sector funded conservation*, University of Western Sydney, Profs Donna Craig and Paul Martin, (University of New England Agriculture Law Centre)

White, Heather *Growth of the US municipal securities market, effects of that growth and recommended improvements to the market*, Monash Business School, Profs Rick Krever & Paul von Nessen

Zhang, Xiao (David) *Tax systems and the fourth wave: explorations of the internet 'tax leak'*, University of Canterbury, Prof Adrian Sawyer and Dr Rob Vosslander

Other resources:

Australian Digital Theses Program ceased operation on 28 March 2011.

Australian theses are now searchable via the National Library of Australia's Trove service <http://trove.nla.gov.au>

Canadian theses and information about the Theses Canada program may be found at <http://www.collectionscanada.gc.ca/thesescanada/index-e.html>

Index to Theses (UK) <http://www.theses.com>

ProQuest Digital Dissertations <http://www.lib.umi.com/dissertations/gateway> for subscribers only

UNESCO Clearing House on Electronic Theses and Dissertations <http://www.eduserver.de/unesco>

Universal Index of Doctoral Dissertations in Progress <http://www.phddata.org>

Various university online library catalogues, eg Australian National University, Deakin University, University of New South Wales, University of Sydney etc.

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Some individual Australian academic websites include:
Australian National University College of Law
<http://law.anu.edu.au/researchStudents/MeetStudents.asp>
Monash Business School
<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

12 ATTA people in the media

Azzi, John

Burton-Bradley, Robert 'Not gay enough' *The Good Weekend Sydney Morning Herald* 9 December 2017 p20 at 22-23

13 International Fiscal Association (IFA) Prizes and Competitions for 2018 - Invitation

1. Mitchell B. Carroll Prize - to encourage scientific / technical 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. Maurice Lauré Prize - to encourage scientific / technical 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. "Poster Program" for the IFA Congress 2018 in Seoul, South Korea - 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. IFA President Young IFA Network 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 please refer to the IFA website (www.ifa.nl/activities). You may also contact Miranda Stewart,

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who represents Australia on the IFA Permanent Scientific Committee (miranda.stewart@anu.edu.au).

14 Vacancies

To (Associate) Professors of International Tax Law

Dear Colleague,

As you know, the IFA Permanent Scientific Committee (PSC) has established a Programme Working Group to assist the PSC in selecting Congress Subjects and Seminar topics. The International Bureau of Fiscal Documentation (IBFD) has kindly agreed to provide scientific and logistical support which will allow the Programme Working Group to engage annually a young researcher who will provide technical assistance in the development of background material on possible subjects and topics.

The researcher will be provided with an office and other support services in the IBFD in Amsterdam for a period of approximately six months, which would ideally start some four weeks before the annual Congress, i.e. August 2018 - and ending January/February 2019. It should be clearly understood that candidates applying for this function must be in a position to make themselves available full time for the entire period.

The remuneration for the position depends on the individual's qualifications and the period during which he or she will be able to work. In addition, the expenses of attending the annual IFA Congress (Seoul, Rep. of Korea, 2 - 6 September 2018) and the meeting of the PSC in January/February 2019, will be covered.

Ideally, the candidate would have not only an academic background in tax law but would have a special interest in international taxation apparent from publications or other work; in addition, the candidate would have had some work experience. Further, the candidate should have a working knowledge of English, and one or (preferably) two other languages. In case of equal suitability, the preference will be given to a candidate of less than 30 years old.

The basic job of the Research Associate is to investigate and develop topics that have been suggested as possible Congress or Seminar subjects, as well as to come up with independent suggestions for topics. A bibliography would be developed for each topic based on the database available at the IBFD.

Working from the bibliography, the Research Associate would prepare a thorough analysis of the topic concerned, including identification of aspects which may be interesting to discuss in the specific context of the yearly IFA Congresses. This procedure would allow the Programme Working Group both to evaluate particular topics or aspects of topics which could usefully be investigated further and also to identify persons working in various countries on the topics who would be potential panel or seminar participants. Throughout the process, the Research Associate would be supervised in day-to-day work by a senior technical staff member from the Bureau, while the overall responsibility is with the Vice-Chair of the Permanent Scientific Committee.

The position should be attractive to persons interested in the international fiscal area in the early stages of their tax career. It provides a chance to work in a

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supervised fashion with experts at the IBFD and gives an opportunity for substantial contact with members of the Permanent Scientific Committee of IFA. In the past we have had Researchers from Albania, Australia, Barbados, Belgium, Brazil, Canada, Chile, Germany, Greece, Hungary, Italy, Japan, Kazakhstan, Luxembourg, Mexico, Portugal and Spain and all have found it a useful experience.

If you are aware of any qualifying candidates who you feel might be interested in this position, could you kindly encourage them to send a presentation letter accompanied by an appropriate Curriculum Vitae and a list of 3 referees, indicating the names and contact details of the referees to whom the members of the Programme Working Group could turn to if additional information is required:

International Fiscal Association
Secretary General
World Trade Center
E-mail: a.gensecr@ifa.nl
(P.O. Box 30215; 3001 DE Rotterdam/The Netherlands)

The selection for a candidate for the next term will be made in early February 2018, so it would be useful to have the applications as soon as possible and, in any event, before 1 February 2018.

Thank you very much for your assistance in this project. If you have any additional questions, please feel free to contact me.

Yours sincerely,

Scott Wilkie
Vice-Chair
Permanent Scientific Committee
Email: a.gensecr@ifa.nl

15 Recent Australian tax cases

The following cases are from the last month or two 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/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Commissioner of Taxation v Hacon Pty Ltd [2017] FCAFC 181, Robertson, Pagone and Derrington JJ - 23 November 2017
Taxation – application to Commissioner of Taxation for a private ruling – Commissioner declined to rule – judicial review of Commissioner’s decision to decline– whether Commissioner considered that further information was required to make a private ruling
Taxation – application to Commissioner of Taxation for a private ruling – whether application gave rise to obligations on the part of the Commissioner

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Zappia v Commissioner of Taxation [2017] FCAFC 185, Robertson, Pagone and Bromwich JJ - 23 Nov 2017

Taxation – burden of proof on appellant that the assessment is excessive or otherwise incorrect and what the assessment should have been – whether appellant may discharge that burden by relying upon “facts found by the Commissioner in his objection decision” – whether Commissioner bound by those facts – whether the primary judge erred in finding that the appellant had not discharged her burden of proof – Held: Appeal dismissed, with costs

Commissioner of Taxation v Miley [2017] FCA 1396, Wigney J - 28 Nov 2017
Taxation – appeal from a decision of the Administrative Appeals Tribunal under s 44 of the Administrative Appeals Tribunal Act 1975 (Cth) – where Commissioner of Taxation assessed Respondent as not being entitled to small business capital gains tax concessions under subdivision 152-C of the Income Tax Assessment Act 1977 (Cth) – where Tribunal set aside objection decisions and found that the Respondent satisfied the basic conditions for relief – whether Tribunal erred in so finding – whether Respondent satisfied the minimum net asset value test – proper enquiry for valuing equal third minority shareholding in company – whether value of shares should be discounted for a lack of control
Practice and procedure – notice of objection to competency of appeal – whether appeal raises a question of law within the meaning of s 44 of the Administrative Appeals Tribunal Act 1975 (Cth)

Bolton v Commissioner of Taxation [2017] FCA 1462, Pagone J - 6 Dec 2017
application for an extension of time to seek review of decision of Administrative Appeals Tribunal – application for an adjournment – witness not present for cross examination – explanation for unavailability of witness unsatisfactory – application for adjournment dismissed – no explanation for substantial delay in filing application – application for extension of time dismissed

Carr v Commissioner of Taxation [2017] FCA 1486, Bromwich, J - 8 Dec 2017
Taxation appeal from a decision of the Administrative Appeals Tribunal under s 44 of the *Administrative Appeals Tribunal Act 1975* (Cth) – where Commissioner had made default assessments of the applicant’s income tax liability – where the Tribunal affirmed the Commissioner’s decision to disallow the applicant’s objections – whether there was no evidence or it was not open for the Tribunal to find that the Commissioner had no record of the applicant having lodged the relevant tax returns – whether the Tribunal failed to exercise jurisdiction by overlooking evidence of the applicant as to the lodgment of the tax returns – where the applicant claims not to have been aware until the hearing of the onus he faced under s 167 of the *Income Tax Assessment Act 1936* (Cth) in the review by the Tribunal – whether the Tribunal denied the applicant a reasonable opportunity to make his case by failing to advise the applicant that it would be a matter for him to apply for an adjournment

Colin Fong

16 Tax and related meetings

Local

Crawford School of Public Policy, Development Policy Centre, Australian National University Seminar: **The Social contract, preferences for**

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redistribution, and tax morale, Wednesday 17 January 2018, 12.30pm to 1.30pm, Seminar Room 7, JG Crawford Building 132, Lennox Crossing. Speaker: David Doyle, Associate Professor of Politics, Department of Politics and International Relations at the University of Oxford and Gerard McCarthy Doctoral Fellow, Department of Political and Social Change, Australian National University (ANU); Associate Director of ANU Myanmar Research Centre. <<https://crawford.anu.edu.au/news-events/events/11893/social-contract-preferences-redistribution-and-tax-morale>>

The **2018 ATTA conference** will be hosted by Monash University (Melbourne) from 17th January to 19 January 2018 <business.monash.edu/atta-2018>
The theme of the 2018 ATTA Conference is "Sharing the Burden - Tax Reform's Shifting Winners and Losers"
The call for abstracts and registrations will be occurring later in 2017.
For more information, please contact:

- Ken Devos ken.devos@monash.edu
- Diane Kraal diane.kraal@monash.edu or
- Jon Teoh Jonathan.Teoh@monash.edu

The **International Conference on Tax Administration**, 5 - 6 April 2018 is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. The theme of the 2018 conference will be **Tax system integrity in a digital age**. The conference will explore the impact of digital and disruptive technologies upon all aspects of tax administration in developed and developing economies, including (but not limited to): taxpayer and intermediary interactions with revenue authorities; tax filing; tax compliance and compliance costs; tax collection; information and big data management; the cashless economy; blockchain and crypto-financing; harnessing technology in the post-BEPS environment and taxing the virtual economy.

Enquiries Professor Binh Tran-Nam Phone +61 2 9385 9561 b.tran-nam@unsw.edu.au

Professor Chris Evans Phone +61 2 9385 9546 cc.evans@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 829 338 or by email, nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz.

Overseas

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

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

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

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Institute for Austrian and International Tax Law 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.

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

Forthcoming VAT courses

European Value Added Tax - Selected Issues 14-16 March 2018, Amsterdam

Global VAT 17-20 April 2018, Amsterdam

Global VAT - Specific Countries 19-20 April 2018, Amsterdam

Introduction to European Value Added Tax 5-8 June 2018, Amsterdam

International Fiscal Association Congresses

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

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+

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 (SLS)** will be holding their annual conference at my university (University of Central Lancashire - UCLan) in September 2019 and I hope to be able to arrange for the **Tax Research Network (TRN)** Conference to run back-to-back with it.

I understand from speaking with ATTA members who come across to the UK regularly that it works best for many of them if they can present at both events. I'd like to be able to give you all as much notice as possible to help with planning for sabbaticals, etc. 2019 will also be an Ashes summer for us in England and we would be very pleased to see you all.

David Massey CTA ATT

Lecturer in Taxation

Lancashire School of Business and Enterprise

University of Central Lancashire, Preston, UK

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

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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.

17 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:

Australia-Korea Tax and Welfare Workshop: South Korea at the Strategic Heart of Australia's Northeast Asian Economic Interests - Peter Drysdale and Adam Triggs, 14 December 2017

New Approaches to Tax and Welfare in Australia and Korea - Teck Chi Wong and **Miranda Stewart**, 13 December 2017

From Basic Income to Poor Law and Back Again - Part 2: Whither the Welfare State? Peter Davidson, 30 November 2017

A Fair Slice for Developing Countries: Some Policy Recommendations - Irma Mosquera and Irene Burgers, 28 November 2017

Does Child Support Reduce Lone Mother Poverty? Findings from an Australian Longitudinal Study - Huong Dinh, Sarah Sinclair, Kay Cook and Amanda Cooklin, 23 November 2017

(2017) 32 (4) *Australian Tax Forum*

Low oil price shock in Malaysia: government fiscal impact and petroleum industry reactions - **Diane Kraal**, Lydia Thiagarajah and **Jeyapalan Kasipillai**

The new s 974-80 – more obscure than ever - **Graeme S Cooper**

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Tax risk management and the application of ethics by large Australian companies
- **Catriona Lavermicocca** and Michael Quilter
The impact of adopting IFRS on corporate ETR and book-tax income gap -
Alfred Tran and Ying Hui Zhu
The MAAL and DPT: two roads diverged from the OECD – did they make any
difference? Antony Faisandier
What is the point of having Pt IVA? The Honourable Justice Logan RFD
Evaluating Australian environmental taxes through behavioural economics -
Anna Belgiorno-Nettis

Fry, Martin 'Australian taxation of offshore hubs: an examination of the law on
the ability of Australia to tax economic activity in offshore hubs and the position
of the Australian Taxation Office' (2017) 57 (1) *The APPEA Journal* 49-63
<<https://doi.org/10.1071/AJ16014>>

JATTA 2017. The new issue of 2017 JATTA is now
available: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/journal/atta-current-issue>
A big thank you to the Editing Committee for organising this issue. Thank you:
Jonathan Barrett, Lisa Marriott and Andrew Smith

(2017) 12 (1) *Journal of the Australasian Tax Teachers Association*
Foreword - **Jonathan Barrett, Lisa Marriott and Andrew Smith**
Gordon Cooper - **Brett Freudenberg**
The Economic Development of Northern Australia: A Critical Review of the
Taxation Benefits and Incentives Both Past and Present and the Potential
Taxation Options for the Future - **John McLaren**
Emissions, Road Transport, Regulation and Tax Incentives in Australia and New
Zealand - **Lisa Marriott and Anna Mortimore**
Using Blended Learning to Aid Law and Business Students' Understanding of
Taxation Law Problems - **Fiona Martin** and Margaret Connor
Tax Administration Reform in Indonesia: Some Lessons Learned - Kristian
Agung Prasetyo
PlayTax: 'Gamifying' International Tax Teaching - **John Taylor, Ann Kayis-
Kumar and Kathrin Bain**
All Things Being Equal: Small Business Structure Choice - Barbara Trad and
Brett Freudenberg
Taxing or Penalising? Tobacco, Obesity and Taxation - **Rob Vosslamber**

Mann, Trischa (ed) *Australian law dictionary*, 3rd ed, Melbourne, Oxford
University Press, 2017 included contributions by **John Bevacqua, Kalmen Datt**
and **Colin Fong**

(2017) 23(4) *New Zealand Journal of Taxation Law and Policy*
Adrian Sawyer & Lin-Mei Tan, "Editorial"
Paul Kenny and Maz Demosthenous, "Small Business Depreciation in New
Zealand and Australia"
Tshepiso Makara and **Nthathi Rametse** "Estimates of the Cash Flow and
Managerial Benefits of Value-Added Tax Compliance in Botswana"
Michael Littlewood, "William Hobson and the Origins of the New Zealand Tax
System, 1840–1842"
Chris Evans and **Richard Krever**, "Taxing Capital Gains: A Comparative
Analysis and Lessons for New Zealand"
Amir Pichhadze "The Non-Recognition and Recharacterisation of Contracts in
Transfer Pricing: Exposing the Tensions with Private Contract Law"

[Type here]

Pagone, G Tony 'Australian tax avoidance cases - A comparative approach', University of Munich on 27 June and University of Passau on 29 June 2017 <<http://www.fedcourt.gov.au/digital-law-library/judges-speeches/justice-pagone/201706>>

Pagone, G Tony 'Deciding tax cases', New Zealand Law Society Tax Conference, 21 Sep 2017 <<http://www.fedcourt.gov.au/digital-law-library/judges-speeches/justice-pagone/pagone-j-20170921>>

Pagone, G Tony 'Protecting the revenue - Some common international issues', University of Padua, *Lectio Magistralis*, 27 Sep 2017 <<http://www.fedcourt.gov.au/digital-law-library/judges-speeches/justice-pagone/pagone-j-20170927>>

Raimondos, Pascalis & McGaughey, Sara L 'Tax havens may actually be good for the global economy' ABC News Analysis 7 December 2017 <<http://www.abc.net.au/news/2017-12-07/tax-havens-may-actually-be-good-for-the-global-economy-qt/9216244>>

Raphael, David KL & Angyal, Robert 'Purchasers' obligations to withhold and remit to the ATO part of the purchase price' (2017) 91 *Australian Law Journal* 876-880

Stewart, Miranda (ed) *Tax, social policy and gender: rethinking equality and efficiency*, Canberra, ANU Press, 2017

< <https://press.anu.edu.au/node/3959/download>>

1. Gender inequality in Australia's tax-transfer system – **Miranda Stewart**

Part I: Frameworks for gender analysis

2. Australian tax-transfer policies and taxing for gender equality: Comparative perspectives and reform options – Kathleen Lahey

3. Gender equity in the tax-transfer system for fiscal sustainability – Patricia Apps

4. Gender equality and a rights-based approach to tax reform – **Helen Hodgson** and **Kerrie Sadiq**

Part II: Work and care

5. Taxes, transfers, family policies and paid work over the female life cycle – Guyonne Kalb

6. Paying for care in Australia's 'wage earners' welfare state': The case of child endowment – Julie Smith

7. Parents' primary and secondary child care time adjustment to market time:

Evidence from Australian mothers and fathers – Huong Dinh and Maria

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Part III: Human capital, savings and retirement

8. Gender differences in costs and returns to higher education – Mathias Sinning

9. Women and top incomes in Australia – Miranda Stewart, Sarah Voitchovsky and Roger Wilkins

10. Budgeting for women's rights in retirement – Siobhan Austen and Rhonda Sharp

Part IV: Towards gender equality in the tax-transfer system

11. Pathways and processes towards a gender equality policy – Meredith Edwards and **Miranda Stewart**

Terrill, Marion & Batrouney, Hugh 'Delay in changing direction on how we tax drivers will cost us all' *The Conversation* 27 November 2017

[Type here]

< <https://theconversation.com/delay-in-changing-direction-on-how-we-tax-drivers-will-cost-us-all-87931>>

Wallis, Chris (letter to the Editor) 'Broaden royal commission' *Australian Financial Review* 6 December 2017 p 35

Wood, Danielle & Parsonage, Hugh 'Young Australians will wear the costs of Turnbull's middle income tax cut' *The Conversation* 22 November 2017
<<https://theconversation.com/young-australians-will-wear-the-costs-of-turnbulls-middle-income-tax-cut-87846>>

Overseas

"I am very pleased to let you know that back issues of the *British Tax Review* from 1956 - 1985 should be available soon on Hein Online. It has been a big battle to get the publishers to agree to this so I hope people will use it- please advertise this widely to your networks and through your newsletters etc."

Many thanks

Judith

Judith Freedman

Pinsent Masons Professor of Taxation Law;

Director of Legal Research, Centre for Business Taxation;

Joint Editor, *British Tax Review*.

British Tax Review Number 5 2017

Current Note

OECD Discussion Draft: additional guidance on the attribution of profits to permanent establishments - Joseph L. Andrus and Richard S. Collier

Finance Act 2017 Note

Section 6 and Schedule 1: workers' services provided to public sector through intermediaries - Glen Loutzenhiser

Finance (No.2) Act 2017 Notes

Finance (No.2) Act 2017—a homage to the Rolling Stones? Gary Richards

Section 9: life insurance policies: recalculating gains on part surrenders etc -Hui Ling McCarthy

Section 11: EIS and SEIS: the no pre-arranged exits requirement; Sections 12–13

VCTs: follow-on; exchange of non-qualifying shares and securities - Andrew

Harper

Section 15: business investment relief - John Barnett

Sections 16–17 and Schedules 2 and 3: trading and property businesses - Tina Riches

Sections 18–19 and Schedule 4: carried-forward losses; counteraction of avoidance arrangements - Ashley Greenbank and Jeremy Moncrieff

Section 20 and Schedule 5: corporate interest restriction - Richard Collier

Section 24: hybrid and other mismatches - Sandy Bhogal

Section 26: elections in relation to assets appropriated to trading stock - Jonathan Peacock

Sections 27–28: substantial shareholding exemption - Oliver Walker and Stuart Pibworth

Sections 29–30 and Schedule 8: deemed domicile: income tax, capital gains tax, inheritance tax; Section 31 and Schedule 9: settlements and transfer of assets abroad: value of benefits - Robin Vos

Section 32: exemption from attribution of carried interest gains - David Yates

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Section 33 and Schedule 10: inheritance tax on overseas property representing UK residential property - Emma Chamberlain
Sections 34–37 and Schedules 11 and 12: disguised remuneration - Paul Noble
Part 3—Sections 48–59: fulfilment businesses - Donna Huggard
Sections 60–62 and Schedule 14: digital reporting and record-keeping - Bill Dodwell
Section 63 and Schedule 15: partial closure notices - Nigel Popplewell
Section 65 and Schedule 16: penalties for enablers of defeated tax avoidance - Malcolm Gammie
Section 67 and Schedule 18: requirement to correct certain offshore tax non-compliance - Philip Baker
Section 68: penalty for transactions connected with VAT fraud etc - Rebecca Foy
Case Notes
Trustees of the P Panayi Accumulation & Maintenance Settlements v HMRC: UK trustees protected by the Court of Justice - Timothy Lyons
BPP Holdings Ltd and others v HMRC: securing administrative justice in tax tribunals - Dimitrios Kagiros
Article
The Knowing Participation in VAT Fraud: Reflections on the Content and the Limits of a Reasonable Duty of Due Diligence - Barbara Gunacker-Slawitsch
Book Reviews

Bulletin for International Taxation Number 11 - 2017

Tax treaty monitor - International/Canada/Mexico/United States/OECD - A Practical Approach to Determine the Influence of the OECD Multilateral Instrument on North American Tax Treaty Networks - Juan Angel Becerra
International/OECD - The Nature and Scope of the Mandatory Arbitration Provision in the OECD Multilateral Convention (2016) - Gerrit Groen
International/Uganda - An Analysis of the Oil Fiscal Regime of Uganda - Wilson Bahati Kazi and Babra Beyeza
Pakistan - The Presumptive Method of Income Taxation in Pakistan - Bilal Hassan
International/OECD - Tax Compliance in the Spotlight – The Challenges for Tax Administrations and Taxpayers - Alicja Majdanska and Pedro Guilherme Lindenberg Schoueri
International - Can Inequality Be Reduced by a Net Wealth Tax and Is This a Good Idea? César Martínez Sánchez
Russia - Selling a Russian Business Can Be a Taxing Endeavour - Artem Vasyutin, Ekaterina Seryakova and Evgeniia Tkachenko

(2017) 65 (3) *Canadian Tax Journal*

Life Is Change: Using Powers of Amendment in a Non-Charitable Trust—Rules and Tax Implications — Joel Nitikman
Policy Forum: Editors' Introduction—Offshore Tax Evasion — Brian Carr and Alan Macnaughton
Policy Forum: Whistleblowers and the Evidentiary Challenges in Offshore Tax Evasion Cases — David W. Chodikoff
Policy Forum: Examining Canadian Offshore Tax Evasion - Arthur J Cockfield
Policy Forum: Tax Evasion—Does Anyone Know What It Means? Does Anyone Really Care? — Joel Nitikman
Finances of the Nation: Data on Government Revenue in Canada: Sources and Trends
Current Cases: (FCA) Canada v. Green; (BCCA) Veracity Capital Corporation v. Canada (National Revenue)
International Tax Planning: Evolution of the Permanent Establishment Concept

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Personal Tax Planning: Health Insurance Strategies for Business Owners —
Planification fiscale personnelle: Stratégies en matière d'assurance-maladie pour
les propriétaires d'entreprise
Corporate Tax Planning: Valuation Uncertainty and the Purchase and Sale
Agreement: Selected Issues

(2017) 65 (4) *Canadian Tax Journal*

The Role of Contract Interpretation in Transfer-Pricing Law: Lessons from
Canada — Amir Pichhadze

American Professionals in Canada — Kevyn Nightingale

Policy Forum: The Tax Gap from the Perspective of Tax Practitioners — Shawn
Porter and Larry Chapman

Finances of the Nation - Tax Subsidies for R & D in Canada, 1981-2016

Current Cases: (TCC) 1245989 Alberta Ltd. v. The Queen; (TCC) Fiducie

Financière Satoma c. La Reine

International Tax Planning: Paid-Up Capital of Shares Held by a Functional-
Currency Reporter: How Do We Resolve the Conflicts?

Personal Tax Planning: Voluntary Disclosure—Do It Before You Die (National
Revenue)

Planification fiscale personnelle : Divulgarion volontaire — Mieux vaut la faire
avant de mourir

Selected US Tax Developments: Impact of US Tax Reform on Cross-Border M &
A

Hashimzade, Nigar & Epifantseva, Yuliya (ed) *The Routledge companion to tax
avoidance research*, Milton Park, Abingdon, Oxford, Routledge, 2017

1. Introduction (Yuliya Epifantseva and Nigar Hashimzade)

Part A. Tax Avoidance: Definition and Trends

2. Historical and case law perspective on tax avoidance (Jane Frecknall-Hughes)

3. Tax avoidance culture as legislative tax reduction engine (Henry Ordower)

4. 'A cloud of words' or 'trompe l'oeil': The doctrine of sham and tax avoidance
(**Miranda Stewart**)

Part B. General Anti-Avoidance Rules

5. General Anti-Avoidance Rules and the rule of law (Rebecca Prebble and **John
Prebble**)

6. The role and meaning of "purpose" in statutory GAARs (**Graeme Cooper**)

7. General Anti-Avoidance Rules in Canada: history, scheme, source, and
enforcement (Vokhid Urinov)

8. Formulating a General Anti-Abuse Rule (GAAR) in tax legislation: insights and
recommendations (Reuven S. Avi-Yonah and Amir Pichhadze)

Part C. Regional and Global Perspectives in Tax Avoidance

9. Text, intent and taxation in the United States, the United Kingdom and France
(Steven A. Dean, Lawrence Solan, and Lukasz Stankiewicz)

10. Tax avoidance in Japan (Tadao Okamura and Takako Sakai)

11. The containment of corporate tax avoidance in Italy (Giulio Allevato and
Carlo Garbarino)

12. Tax avoidance issues in Turkey (Leyla Ateş)

13. Tax avoidance: The Indian perspective (Tarun Jain)

14. Securing tax compliance with collaboration: the case of Cooperative
Compliance in Denmark (**Karen Boll**)

15. Corporate tax evasion and avoidance in developing countries (Bodo Knoll,
Nadine Riedel, Farzaneh Shamsfakhr, and Kristina Strohmaier)

16.1 Trade misinvoicing (Volker Nitsch)

17. Tax avoidance and Global Wealth Chains (Leonard Seabrooke and Duncan
Wigan)

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18. Arrested development in Africa's Global Wealth Chains: accountability and hierarchy in the offshore world (Attiya Waris and Leonard Seabrooke)
- Part D. Tax Avoidance in an Individual Decision
19. Individual attitudes and social representations of taxation, tax avoidance, and tax evasion (Matthias Kasper, Jerome Olsen, Christoph Kogler, Jennifer Stark, and Erich Kirchler)
20. Taxing high-income earners: tax avoidance and mobility (Alejandro Esteller-Moré, Amedeo Piolatto, and Matthew D. Rablen)
21. Tax practitioners and tax avoidance: gaming through authorities, cultures, and markets (Elea Wurth and Valerie Braithwaite)
22. Optimal income tax enforcement in the presence of tax avoidance (Duccio Gamannossi degl'Innocenti and Matthew D. Rablen)
- Part E. Tax Avoidance and Society
23. Tax avoidance and morality (Zoë Prebble and **John Prebble**)
24. Ideology of tax avoidance (William B. Barker)
25. Ethical issues in the use of tax intermediaries (Jane Frecknall-Hughes)
26. Distinguishing tax avoidance and evasion (Allison Christians)
27. Unacceptable tax behaviour and corporate responsibility (John Hasseldine and Gregory Morris)
28. Tax avoidance, power, and politics (Lynne Oats and Gregory Morris)

Jovanovich, Juan Martin *Customs valuation and transfer pricing: is it possible to harmonize customs and tax rules?* 2nd ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2017. ISBN-13 9789041161345; Price (EUR): €148,00

Sim, Sam & Soo, Mei-June (ed) *Asian voices: BEPS and beyond*, Amsterdam, International Bureau of Fiscal Documentation, 2017 978-90-8722-417-2 (print/online), 978-90-8722-418-9 (eBook)

Chapter 1: The OECD/G20 Project on Base Erosion and Profit Shifting - Pascal Saint-Amans

Chapter 2: The Action Plan on BEPS - IBFD
Tax Policy and Administration

Chapter 3: BEPS and Tax Administrations - Michael Lennard

Chapter 4: Tax Administration and BEPS Implementation in Asia - Parthasarathi Shome

Chapter 5: China: International Taxation in the Post-BEPS Era - Liao Tizhong and Li Hanli

Chapter 6: A Commentary on the BEPS Project and Its Influence on Developing Countries - Kim Jacinto-Henares

Chapter 7: BEPS Challenges in Asia and Australia's Response - Mark Konza and Robert Thomson

Chapter 8: BEPS Action Plan at the Implementation Stage – An Indonesian Perspective - John Hutagaol

Chapter 9: Malaysia's Response to BEPS - Noor Azian Abdul Hamid

Chapter 10: Taxation and BEPS – Singapore's Perspective - Eng-Tay Geok Lee, Yong Sing Yuan and Cindy Wong Siu Ching

Chapter 11: Thailand and the Ongoing BEPS Debate - Patricia Mongkhonvanit, Phensuk Sangasubana and Chalermphong (Charles) Tungboriboonrat

Chapter 12: The Impact of the BEPS and Tax Information Exchange Projects on Regional Cooperation amongst Asia-Pacific Tax Authorities - Satoru Araki
Academic Perspectives

Chapter 13: Global Tax Policy Post-BEPS and the Perils of the Silk Road - Romero J.S. Tavares and Jeffrey Owens

Chapter 14: Impact of BEPS Actions on Theoretical and Legal Frameworks -

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Yoshihiro Masui
 Chapter 15: Some Thoughts on the BEPS Proposals to Control Treaty Abuse -
Graeme S Cooper
 Chapter 16: Action 14: Making Dispute Resolution Mechanisms More Effective
 – An Asian Perspective - Mukesh Butani
 Chapter 17: An Academic Viewpoint on Some Fundamental Aspects of the BEPS
 Project - Wei Cui
 Chapter 18: BEPS in Australia - John Walker
 Chapter 19: China’s Response to the BEPS Recommendations and the Impact on
 Taxpayers - Peter Ng and David Smith
 Chapter 20: Is BEPS Changing the Taxation Landscape in Hong Kong? - David
 Smith and Anita Tsang
 Chapter 21: The Mekong Region: Cambodia, Laos, Myanmar, Thailand and
 Vietnam - Jack Sheehan
 Chapter 22: Indonesia – Responses to BEPS - Abraham Pierre and Iwan Hoo
 Chapter 23: Korea – Early Mover on BEPS, More to Come - Tae-Yeon Nam,
 Hoon Lee and Kenny Sung
 Chapter 24: BEPS through Singapore’s Lens - Chung-Sim Siew Moon and Wong
 Hsin Yee
 Chapter 25: Taiwan: International Taxation in the Post-BEPS Era - Richard
 Watanabe
 Chapter 26: Analysing the Likely Impact of the BEPS Project on Common
 Business Models - Steve Towers
 Chapter 27: BEPS: The Corporate Tax Leader’s Perspective - Peter Barnes
 Chapter 28: Life after BEPS in Asia: Challenges and Opportunities in “Digital”
 Economy Taxation - Liz Chien
 Chapter 29 The Arm’s Length Principle: Stretching the Tent to Bring Asia under
 the Broad Church - Sam Sim
 Chapter 30: Conclusion and What the Future Portends - **Michael Walpole**

Wilson, Peter Antony *BRICS and international tax law*, Alphen aan den Rijn, The
 Netherlands, Kluwer Law International, 2017. ISBN-13 9789041194350; Price
 (EUR): €149,00

18 Quotable quotes

“Like most of the interlocutory disputes in this litigation, this application was
 vigorously contested, involved voluminous evidence, raised multiple issues, was
 the subject of extensive submissions of law and fact, and would test the patience
 of Job.”

Source: Wigney, J, in: *Clurname Pty Ltd v McGraw-Hill Financial, Inc* [2017]
 FCA 1319 at [1]

“Why did the PM do a backflip on holding a banking royal commission?”

Look it’s a very complex piece of govt financial policy making”

Source: Mark Knight cartoon, *Herald Sun* 1 December 2017. Disgruntled
 National party backbenchers have forced the Prime Minister to back-flip on a
 Banking Royal Commission.

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<<https://www.facebook.com/Mark.Knight.Ink/photos/a.121522964683614.25560.121518834684027/860080007494569/?type=3>>

“Thirteen companies that paid no tax in 2015-16 made \$1.7m in political donations to the Liberal and Labor parties in that year, the Greens have complained.

On Thursday the Australian tax office released fresh tax data that showed 36% of the 2,043 largest public companies and multinational entities in Australia paid no tax in 2015-16.

An analysis by the Greens cross-referencing the data with Australian Electoral Commission disclosures of donations in that year found that 13 companies that paid no tax despite total incomes of \$33bn also donated \$1.7m to the major parties.

The largest of these was Pratt Holdings Pty Ltd, which donated \$850,000 and paid no tax on a total income of \$2.7bn.

Santos donated \$134,584 and paid no tax on a total income of \$3.4bn. Chevron Australia Pty Ltd donated \$118,225 and paid no tax on a total income of \$2.1bn.

Network Ten Pty Ltd donated \$103,705 in 2015-16 before going into administration in June 2017 and being bought by the US broadcaster CBS in August.

...

Companies’ political donations are not tax deductible. While there is no suggestion these companies reduced their tax bills through donations, the Greens highlighted them as an example of the links between big business and major political parties.

The Greens leader, Richard Di Natale, said: “Our democracy is broken when 13 companies have paid zero dollars in tax but can still find \$1.7m to donate to the Labor and Liberal parties.”

Source: Karp, Paul ‘Greens single out 13 companies that paid no tax yet donated to major parties’, *The Guardian Australia* 11 December 2017
<<https://www.theguardian.com/australia-news/2017/dec/11/greens-single-out-13-companies-that-paid-no-tax-yet-donated-to-major-parties>>

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