

## **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>

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### **1 Presidential column**

I am looking forward to seeing many of you in a few weeks at ATTA's annual conference at Monash University. I want to take this opportunity to thank the organising committee of Ken Devos, Diane Kraal and Jonathan Teoh as they have put together a wonderful program. I urge you to try to attend the first day – which is has sessions by PhD students, tax teaching as well as a session on Energy and the Environment.

It will be my great pleasure at the Conference Dinner to announce the recipient of the ATTA-Hill Medal for 2018, as well as those members receiving life membership due to their contribution to ATTA over the years. On the final day of the conference we will have a chance to reflect and celebrate the great contribution of our late Patron Gordon Cooper AM.

Don't forget there will be a call for papers for the 2018 edition of the JATTA at the end of the conference. To ready the 2017 edition of JATTA go to:  
<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/journal/atta-current-issue>

I am excited to announce that Gordon's wife, Kath Cooper will be able to be with us for Friday's tribute to Gordon. It is fantastic that Kath will be there to see how much the ATTA family admire and miss Gordon.

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All the best

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**

Outstanding full ATTA 2018 papers need to be sent to: [diane.kraal@monash.edu](mailto:diane.kraal@monash.edu)

**Registrations for ATTA 2018 are now closed.**

<http://www.monash.edu/business/atta-2018>

Standard Registration rate by 3 January 2018, \$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**

Quest On Bourke

Punthill Apartments Flinders Lane

Punthill Apartments South Yarra

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If you have any questions please contact:

Ken Devos: [ken.devos@monash.edu](mailto:ken.devos@monash.edu)

Diane Kraal: [diane.kraal@monash.edu](mailto:diane.kraal@monash.edu)

Jonathan Teoh: [jonathan.teoh@monash.edu](mailto: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](mailto:b.freudenberg@griffith.edu.au)).

- 2009 Cynthia Coleman
- 2010 Bernadette Smith
- 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

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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](mailto: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 - 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](mailto:b.freudenberg@griffith.edu.au)

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

**Keith Kendall** left the Victorian Bar in June 2017 and is now a Partner in the Tax Group at Rigby Cooke Lawyers, in Melbourne.

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Incoming TTPI Director Professor **Robert Breunig** has been appointed to the Parliamentary Budget Office (PBO) panel of expert advisors. The PBO had announced on 21 December 2017 the establishment of a seven-person panel of economic, fiscal and public finance experts to advise it on matters related to policy costings, fiscal policy analysis and the PBO's research program. Professor Breunig will take over TTPI Directorship from Professor **Miranda Stewart** from January 2018.

\*\*\*\*\*

We look forward to welcoming incoming President of the Tax Institute for 2018, **Tracey Rens**.

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Griffith University student **Myles Bayliss** has won the Law Council of Australia's Forsyth/Pose Scholarship in the field of Taxation Law. Myles is a Griffith undergraduate student in his final year study a combined Commerce and Law Degree. Myles won the scholarship in recognition of his paper entitled 'Universal Basic Income: The Potential Impact on the Australian Tax System'. The Forsyth/Pose Scholarship is offered by the Business Law Section of the Law Council of Australia ('BLS') to recognise emerging tax professionals. The scholarship is aimed at persons at a junior stage of their career in Australia, whether it be as a practising lawyer, academic or member of the public service or corporate sector. It will be awarded to the writer of a publishable quality paper that in the view of the judging panel best meets the judging criteria. It was offered for the first time in 2013 and commemorates Neil Forsyth QC and Kevin Pose who were leading taxation law practitioners. Both were long-standing members of the BLS' specialist Taxation Committee.

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## **8 New Zealand developments**

The main New Zealand development over the last month has been the announcement of the members of the Tax Working Group (TWG). There is only one tax academic on the TWG – Professor **Craig Elliffe** from the University of Auckland. The rest of the membership includes tax experts from a range of backgrounds including the profession, firms and industry; a former IR Deputy Commissioner; and business representatives, among others. The TWG will be chaired by Sir Michael Cullen, who was Finance Minister under the previous Labour government.

The primary objective of the TWG is to consider the structure, fairness and balance of the tax system. It is tasked with reporting to the Government on:

- Whether the tax system operates fairly in relation to taxpayers, income, assets and wealth
- Whether the tax system promotes the right balance between supporting the productive economy and the speculative economy
- Whether there are changes to the tax system which would make it more fair, balanced and efficient, and
- Whether there are other changes which would support the integrity of the income tax system, having regard to the interaction of the systems for taxing companies, trusts, and individuals.

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Some specific components are to be considered in the process, including: whether a capital gains tax or land tax, or other housing tax measures, would improve the tax system; and whether a progressive company tax rate would improve the tax system and business. However, a wide range of topics are outside the scope of the TWG review including increasing income tax rates or GST, inheritance taxes, and the interaction of the tax and transfer system.

Lisa Marriott

## **9 European Association of Tax Law Professors**

<http://www.eatlp.org/>

This is the website of the European Association of Tax Law Professors (EATLP). It is a professional organization of (tenured, full) professors teaching tax law at universities in Europe. There is a special section on EATLP Membership, but we are an open association. Any person can attend our congresses and, as a matter of fact, many of the persons that are active at our congresses do not have the rank of professor and are not a member. The website provides information on our future congresses and also contains details (including documents) of our past congresses.

## **10 Call for papers**

**The 6th Junior Tax Scholars Conference and the Second Junior Public Finance Scholars Conference** will be held on 25 May 2018

Topics

Taxation & Big Data

under the patronage of Prof. Ludovic Ayrault

Cloud, BlockChain, data mining, software, digital platforms, algorithms, connected devices... means can be used by economic operators and alter the way economic activity is undertaken and recorded in accounts. They can also be used by the tax authorities and change the way tax audits are conducted. Domestic and international policies defining the place of creation and the amount of taxable income call for a reconsideration of the assessment and control of direct and indirect taxes and of the future of taxpayers' rights in the new era.

Funding the European Union

under the patronage of Prof Julie Benetti

The achievement of EU policies, through its powers and purposes, raises expenses. Suggestions for an evolution of the Union's own resources, including the creation of EU taxes, have to be studied under the light of the evolution of the EU political project. Moreover, the definition and the development of the EU budget are to be reviewed in the current context of planning, evaluation and performance of public policies.

The aim of these conferences is to give to junior tax and public finance scholars, either Ph.D. candidates or doctors having defended a thesis after September 1, 2015, the opportunity to deliver a twenty minutes presentation of their paper.

A Scientific Committee will examine the submitted papers. Those need to be directly linked to the conferences' topic and written in French or English. The board will heed the originality of the paper's subject together with the methodology adopted.

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Junior scholars wishing to participate should apply by 28 February 2018 (midnight GMT+1), suggesting an idea for a paper. Their paper's project should include a detailed explanation of the paper's content and its structure.

Applicants should enclose their contact information, curriculum vitae, their university affiliation as well as the date of registration in a Ph.D. or of the defence of the thesis. All documents should be sent by e-mail to the Scientific Committee (ateliersdroitfiscal@gmail.com).

The submitted papers are going to be peer-reviewed by the Scientific Committee. Authors of the chosen papers will be contacted by e-mail by the Committee as from 9 March 2018.

The organizing team is at your entire disposal to answer any question. Please find the regulations for these conferences and further information on our website: <http://www.univ-paris1.fr/axe-de-recherche/ateliersdedroitfiscal/>

Contacts:

Atelier de Droit Fiscal: ateliersdroitfiscal@gmail.com

Administrative support: Ms. SUZON - Sorbonne-Fiscalite@univ-paris1.fr - 01.44.07.77.51

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### **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](mailto: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](mailto:john.mclaren@cdu.edu.au) or John Passant at [john.passant@anu.edu.au](mailto:john.passant@anu.edu.au)

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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;

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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](mailto: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](mailto:b.tran-nam@unsw.edu.au)

Professor Chris Evans

Phone +61 2 9385 9546

Email [cc.evans@unsw.edu.au](mailto:cc.evans@unsw.edu.au)

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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](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

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**Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs**

Both hosted and edited by the **Tax and Transfer Policy Institute**.

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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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

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### **11 ATTA people in the media**

#### **Deutsch, Robert**

Mather, Joanna ‘ATO warns on abuse of tax perks’ Australian Financial Review 10 January 2018 p 1

#### **Walpole, Michael; Kenny, Paul and Collins, Richard**

Yesterday’s cream is today’s pink, *Sydney Morning Herald* 6-7 January 2018 p 10

#### **Walpole, Michael; Kenny, Paul and Collins, Richard**

ABC TV News 5 January 2018 re ‘pink test’ aka Jane McGrath Day

### **12 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.

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For further information, rules of the competition and application please refer to the IFA website ([www.ifa.nl/activities](http://www.ifa.nl/activities)). You may also contact Miranda Stewart, who represents Australia on the IFA Permanent Scientific Committee ([miranda.stewart@anu.edu.au](mailto:miranda.stewart@anu.edu.au)).

### **13 Vacancies**

**Griffith University is advertising for an Associate Lecturer (fixed term - one year) at its Nathan campus (Brisbane). Salary Range: Associate Lecturer (Level A): \$63,490 - \$86,160 per annum.**

The position will provide teaching and service to the Department of Accounting, Finance and Economics in the fields of Business Law. The Department offers industry recognised undergraduate and postgraduate programs in accounting, banking, business statistics, economics, finance and financial planning - as well as a Minor in Taxation.

The appointee will be required to undertake teaching in one or more areas of business, company or taxation law.

The successful applicant will hold an honours degree or higher qualifications in Business Law and have demonstrated teaching experience within Business Law at a tertiary level or similar. Evidence of familiarity with electronic devices, online communication tools and learning systems and a willingness to engage in curriculum development is required.

Closing date: Wednesday, 24 January 2018 at 5 pm AEST.

For further information see: <https://www2.griffith.edu.au/future-staff>

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### **Monash University Associate Professor/Professor of Business Law and Taxation** Job No. 569008

Faculty / Portfolio: Faculty of Business and Economics Monash Business School  
Business Law and Taxation

Location: Caulfield campus

Employment Type: Full-time

Duration: Continuing appointment

Remuneration: \$140,565 - \$154,853 pa Level D /

\$181,066 pa Level E (plus 17% employer superannuation)

- Enjoy the freedom to discover something new
- Be surrounded by extraordinary ideas – and the people who discover them
- Take your research further with state-of-the-art infrastructure

Monash is full of thinkers and doers who are looking for their next challenge. So if you've forged a rewarding career so far, this role provides the perfect platform to join us. You'll have access to quality research facilities, infrastructure and teaching spaces to do exciting work, along with opportunities to collaborate internationally. You'll be part of a university that's made up of inspirational, challenging thinkers and doers – and continue doing work that makes a lasting impact.

#### The Opportunity

The Department of Business Law and Taxation (BLT) is a leading business law department and part of the Monash Business School. It has a comprehensive

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teaching and research program that focuses on the many dimensions of commercial, business and taxation law both locally and internationally.

The Monash Business School is based in Melbourne, the world's most liveable city for a 6th consecutive year (ranked by the Economist Intelligence Unit). Melbourne is well known for its coffee, restaurants, night-life and is recognised as the sporting capital of Australia. Melbourne is proud of its excellent healthcare, education, diverse culture and booming infrastructure; making Melbourne a welcoming and exciting place to work and to call home.

BLT is one of seven departments in the Monash Business School, awarded with the esteemed 'triple crown' accreditation of AACSB, EQUIS and AMBA placing us in the top 1% of business schools in the world! The discipline of Law at Monash University was also awarded the highest possible (5-star) rating in the latest Excellence in Research for Australia Report.

The Department has Associate Professor and Professor positions focusing on one or more of the following areas: commercial law, business law, corporations law, taxation law, banking law, finance law, sustainability regulation, financial services regulation, workplace law, IP Law, marketing law, Asian business law and international trade law.

The successful applicants will be skilled educators with a proven commitment to high quality teaching, as well as to ongoing scholarly research in a research-intensive university and have excellent interpersonal skills and be committed to making a positive contribution to leadership in an academic environment and to our collegial culture.

As law and taxation scholars, the members of BLT have a unique opportunity to demonstrate to students the key role that law plays in a global business context. We conduct research about law, taxation, human rights and corporate social responsibility using traditional legal, empirical legal, comparative and interdisciplinary methods. Our location within the Monash Business School gives us opportunities to push the boundaries of legal research to explore questions about law that cannot be addressed using traditional methods. We explore the impact of law, regulatory alternatives beyond formal law; and access to justice.

For more information on the Monash Business School, the Department of Business Law and Taxation, and living and working in Melbourne please visit our website [www.monash.edu/business](http://www.monash.edu/business)

This role is a full-time position; however, flexible working arrangements may be negotiated.

Your application must address the selection criteria. Please refer to Download File "How to apply for Monash jobs"

Enquiries

Professor Michelle Welsh, Head of Department, Department of Business Law and Taxation, +61 3 9903 2050

Position Description

Download File PD - Professor of Business Law and Taxation

Download File PD - Associate Professor of Business Law and Taxation

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Closing Date Sunday 28 January 2018, 11.55pm AEDT  
Supporting a diverse workforce  
<<http://careers.pageuppeople.com/513/cw/en/job/569008/associate-professorprofessor-of-business-law-and-taxation>>

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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

#### **14 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**

*Rambaldi (Trustee) v Commissioner of Taxation, in the matter of Alex (Bankrupt)*  
[2017] FCAFC 217, Allsop CJ, Dowsett and Burley JJ - 18 December 2017  
Bankruptcy – whether a loan agreement between third party and bankrupt to discharge debt to Commissioner of Taxation was a transfer of property – whether a preference under s 122 of Bankruptcy Act 1966 (Cth) –whether a Quistclose trust existed – appeal dismissed

#### **Victoria**

*Commissioner of State Revenue v Danvest Pty Ltd* [2017] VSCA 382, Tate, Santamaria and McLeish JJA - 20 December 2017

[Type here]

Partnership – Nature of partner’s interest in partnership property – Whether partner has proprietary interest in assets of partnership – Lord Sudeley v Attorney-General [1897] AC 11, Livingston v Commissioner of Stamp Duties (Qld) (1960) 107 CLR 411, Commissioner of Stamp Duties (Qld) v Livingston [1965] AC 694, Canny Gabriel Castle Jackson Advertising Pty Ltd v Volume Sales (Finance) Pty Ltd (1974) 131 CLR 321, Federal Commissioner of Taxation v Everett (1980) 143 CLR 440, United Builders Pty Ltd v Mutual Acceptance Limited (1980) 144 CLR 673, Watson v Ralph (1982) 148 CLR 646, Commissioner of State Taxation (SA) v Cyril Henschke Pty Ltd (2010) 242 CLR 508 and CPT Custodian Pty Ltd v Commissioner of State Revenue (Vic) (2005) 224 CLR 98 discussed.

Taxes and duties – Stamp duty – Purchase of units in partnership – Where partnership owns land – Whether transfer of dutiable property – Whether partner’s interest in partnership property an ‘interest in an estate in fee simple’ – Duties Act 2000 ss 3, 7 and 10 – Appeal dismissed.

Words and phrases – ‘interest of partner in partnership property’ – ‘interest in an estate in fee simple’ – ‘beneficial interest’ – ‘equitable interest’ – ‘equitable chose in action’.

Colin Fong

## 15 Tax and related meetings

### Local

Crawford School of Public Policy, Development Policy Centre, Australian National University Seminar: **The Social contract, preferences for 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](http://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@monash.edu](mailto:ken.devos@monash.edu)
- [diane.kraal@monash.edu](mailto:diane.kraal@monash.edu) or
- [Jonathan.Teoh@monash.edu](mailto: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

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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](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](http://www.taxinstitute.com.au)

Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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](http://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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)

For 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](http://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?

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Subject 2: Withholding tax+

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

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

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](http://www.ibanet.org/Conferences/conferences_home.aspx)

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

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## **16 Recent publications**

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

### **Local**

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

Area Level Socioeconomic Outcomes for Aboriginal and Torres Strait Islander Australians, 2016 - Nicholas Biddle and Francis Markham, 22 December 2017 |

Happy Holidays from Austaxpolicy - Mathias Sinning, **Miranda Stewart** and Teck, 14 December 2017

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

(2017) 17 (2) *Australian GST Journal*

Evans, Michael 'Editorial: The Willie Sutton rule'

Musetti, Mattia 'Value-added Tax and financial services: China as a benchmark for reform in the 21st century?'

Murphy, Chris 'GST and how to tax Australian banking'

Sievers, Chris 'Case note: GST and "tick the box" contracts of sale'

(2017) 4 (7) *Australian Tax Law Bulletin*

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

Superannuation and equity — still so much more reform to come! John Harrison

Tax opportunities for state governments - **Paul Kenny**

(2017) 4 (8) *Australian Tax Law Bulletin*

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

The ATO's in-house facilitation model — revisited 12 months on - **Chris Wallis**

SMSFs: what is the proportioning rule? Gary Chau and Daniel Butler

(2017) 4 (9) *Australian Tax Law Bulletin*

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

Re-exercising the discretion to remit penalties in the Tribunal — where starting with the correct Full Court authority is rule number one - John W Fickling

Tax system improvement — how can you assist? Karen Payne

Picking the low-hanging fruit: the new limitations on rental deductions - **Helen Hodgson**

Baddeley,Michelle 'Treasury memo misses the real impact of Labor's negative gearing policy' *The Conversation* 10 January 2018

<<https://theconversation.com/treasury-memo-misses-the-real-impact-of-labors-negative-gearing-policy-89765>>

Doucoulagos, Chris & Stanley, Tom 'Politicians are inflating the evidence used to justify tax increases' *The Conversation* 10 January 2018

<<https://theconversation.com/politicians-are-inflating-the-evidence-used-to-justify-tax-increases-89492>>

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(2017) 15 (2) *eJournal of Tax Research*, is a special issue on tax and corruption. Professor Chris Evans of UNSW Australia joined as the Guest Editor of this special issue. Chris was a convenor of symposia on tax and corruption that were held in Sydney in April 2017 and in Johannesburg in October 2017. All of the articles in this special issue were initially presented at one of the events and subsequently refined and refereed before being accepted for the journal.

Editorial – **Chris Evans**

Corruption, complexity and tax evasion – Vito Tanzi

Corruption, taxation, and tax evasion – James Alm and Yongzheng Liu

Corruption, taxes and compliance – Anja Baum, Sanjeev Gupta, Elijah Kimani and Sampawende Jules Tapsoba

The impact of corruption on tax revenues, tax compliance and economic development: Prevailing trends and mitigation actions in Africa – Bernd Schlenther

Causes and consequences of corruption in tax administration: An Indonesian case study – Christine Tjen and **Chris Evans**

Tax and corruption: Is sunlight the best disinfectant? A New Zealand case study – **Lisa Marriott**

Tax corruption and private sector development in Vietnam – Ngoc Anh Nguyen, Quang Hung Doan and **Binh Tran-Nam**

Applying foreign anti-corruption law in the Chinese tax context: Conceptual difficulties and challenges – **Nolan Sharkey** and James Fraser

Morality associated with fraud, corruption and tax evasion in South Africa – Boela (AP) Swanepoel and Jacolize Meiring

Addressing aggressive tax planning through mandatory corporate tax disclosures: An exploratory case study – Heidi Zummo, Bronwyn McCredie and **Kerrie Sadiq**

<https://www.business.unsw.edu.au/research/research-journals/atax-journal/current-issue>

## **Overseas**

Balachandran, Balasingham; Khan, Arifur; Mather, Paul & Theobald, Michael  
'Insider ownership and dividend policy in an imputation tax environment'  
*Journal of Corporate Finance* (2017),  
<http://dx.doi.org/10.1016/j.jcorpfin.2017.01.014>

## *Derivatives & Financial Instruments* Number 5 - 2017

International - Cross-Border Tax Dispute Resolution in the 21st century: A Comparative Study of Existing Bilateral and Multilateral Remedies - Sriram Govind and Laura Turcan

International - Tax Controversies and Dispute Resolution under Tax Treaties: Insights from the Arbitration Sphere - Elizabeth Snodgrass

International - The Tax State Aid Investigations, and the Role of Economic and Financial Analysis - Nicole Robins

European Union - Council Directive on Double Taxation Dispute Resolution Mechanisms: "Resolving Companies' Areas of Concern?" Taco Wiertsema  
International

BITs and Taxes - Jana Kubicová

International - WTO Appellate Body Report in Argentina – Financial Services: Further Clarity on Likeness Analyses in a GATS Context? Marie Lamensch  
United States - Recent Developments in US Tax Enforcement - Brent Feller

## *European Taxation* Number 11 - 2017

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European Union - Bridging the CCCTB and the Arm's Length Principle – A Value Chain Analysis Approach - René Offermanns, Steef Huibregtse, Louan Verdoner and Jakub Michalak  
Portugal - The Taxation of Trusts in Portugal - Francisco de Sousa da Câmara  
European Union - Did the ECJ Go Too Far in Brisal (Case C-18/15)? João Sérgio Ribeiro  
EU Update: Commission - Oana Popa; Council - Oana Popa; Court of Justice - Oana Popa  
CFE news - Opinion Statement FC 3/2017 on the Proposed Directives for the Introduction of a Common Corporate Tax Base and Common Consolidated Corporate Tax Base  
CFE Fiscal Committee - This CFE Opinion Statement, submitted to the European Institutions on 9 June 2017, discusses the proposed directives for the introduction of a common corporate tax base and common consolidated corporate tax base. What's going on in ...  
European Union - Thin Capitalization Rules and Corresponding Tax Exemptions: All or Nothing - Gerard Meussen  
Netherlands - Footballer's Share of a Transfer Fee and the Quasi-Payroll Tax on Excessive Severance Payments - Dick Molenaar  
United Kingdom - Preparing for Brexit: A Note on the European Union (Withdrawal) Bill - Belema Obuoforibo

Grainger, Andrew & Hints, Juha *Workshop Facilitating external trade via border management*, Belgium, European Parliament, Directorate-General for External Policies, Policy Department, 2017. ISBN: 978-92-846-1084-6 (pdf)  
ISBN: 978-92-846-1083-9 (paper)  
<[http://www.europarl.europa.eu/RegData/etudes/STUD/2017/578046/EXPO\\_STU\(2017\)578046\\_EN.pdf](http://www.europarl.europa.eu/RegData/etudes/STUD/2017/578046/EXPO_STU(2017)578046_EN.pdf)>

*International Transfer Pricing Journal* Number 6 - 2017

Germany - New Ordinance on Transfer Pricing Documentation Requirements Provides Detailed Guidance on the Implementation of BEPS Action 13 in Germany - Roman Dawid, Isabel Ruhmer-Krell, Courtney Masters and Christoph Sommer  
International - Country-by-Country Reporting – All Smoke and Mirrors or the BEPS Project's First Success? Tim Meijer, Stef Kerkvliet and Bas van Stigt  
International - Related Parties as Used in Transfer Pricing - Jow Lee Ying and Yong Sing Yuan  
China (People's Rep.) - Managing Transfer Pricing Risks by Multinational Companies in China - Abe Zhao  
Recent developments  
Belgium - Transfer Pricing Audits in Belgium: Controversial Outcome? Peter Van Rompaey  
China (People's Rep.)/International - A Rethink of Location-Specific Advantages with an Analysis of the Chinese Approach - Claire (Xue) Peng  
Germany - Cross-Border Intra-Group Financial Transactions: Evidence from Germany - Stefan Greil and Dirk Schilling  
India - One Step Towards a Non-Adversarial Tax Regime: Safe Harbour Rules in India - Mansi Agrawal  
India - Sun Pharma's IPR Issue – A Narrow Escape! Sunny K. Bilaney  
United States - Interstate Transfer Pricing in the United States - Kevin A. Diehl  
United States - Proper Transfer Pricing Rates between the United States and Puerto Rico: Wal-Mart Puerto Rico, Inc. v. Zaragoza-Gomez - Kevin A. Diehl

*World Tax Journal* Number 4 - 2017

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Controlled Foreign Corporations as Fiscally Transparent Entities. The Application of CFC Rules in Tax Treaties - Daniele Canè  
Tax Competition and Tax Coordination in Aggressive Tax Planning: A False Dichotomy - Paolo Piantavigna  
For the Good of the Game? A Comparison of the Taxation of Sportspersons and Sports Organizations Outside of and During Major Sporting Events - Jesko Thiede and Stefan Trencsik  
How Can the East African Community Guard Against Base Erosion and Profit Shifting While Working Towards Deeper Integration? Lessons from the European Union - Afton Titus

## 17 Quotable quotes

“Taxing sugar would put money back into the health system, which strains to cope with sugar-related illness. It might also provide funding for education about sugar’s risks, preventative health interventions and dietary advice for those most at risk.

No new tax is easy to swallow, for consumers or politicians. But we believe it’s necessary to address the true cost of an additive that has begun to leave a sour taste in the mouth.”

‘Tax on sugar is long overdue’ Editorial, *Sydney Morning Herald* 1 January 2018 p 16

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“The Tax Office is chipping away at aspects of the multinational tax-dodging. It's billion-dollar victory over Chevron's outrageous inter-company loan shifting this year was a very fine thing but there's a long way to go as the professional tax mercenaries are forever working against it.

...

P.S. And when it comes to tax havens, you're out of date if you think of islands with palms trees and disproportionate numbers of banks and lawyers. The serious business of avoiding tax – some \$US2.5 trillion a year – is headquartered in the terribly proper financial capitals. Bloomberg reports the US is in the process of becoming the world's biggest tax haven.”

Source: Pascoe, Michael ‘Ikea's flatpacked tax bill raises questions for auditors’ *Sydney Morning Herald* 1 January 2018 p 20. Online ‘IKEA's flatpacked tax bill shows it's time to put screws on beancounters’, SMH Online 29 December 2017 <<http://www.smh.com.au/business/the-economy/ikeas-flatpacked-tax-bill-shows-its-time-to-put-screws-on-beancounters-20171229-h0bauz.html>>

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The government is being accused of lying about the damaging effects of scrapping negative gearing rules, following the release of internal briefings by Treasury under freedom of information rules.

In the lead up to the 2016 federal election, the government repeatedly claimed that Labor’s plan to get rid of negative gearing rules would cause house prices to come to a “shuddering halt”.

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It used powerful language such as “chainsaw”, “axe” and “sledgehammer”.

But the internal briefings, obtained by the ABC after two years of wrangling with government, show experts within Treasury had provided dramatically different advice, saying any change in house prices as a result of scrapping negative gearing would be “small”.

“The ALP policies could introduce some downward pressure on property prices in the short term, particularly if the commencement of the policy coincides with a weaker housing market,” the ABC quoted Treasury as saying.

Source: Fernyhough, James ‘FOI bombshell shows government ‘fundamentally dishonest’ on negative gearing’ *New Daily* 8 January 2017  
<[https://thenewdaily.com.au/money/property/2018/01/08/government-lies-negative-gearing/?utm\\_source=Responsys&utm\\_medium=email&utm\\_campaign=20180108\\_PM\\_Update](https://thenewdaily.com.au/money/property/2018/01/08/government-lies-negative-gearing/?utm_source=Responsys&utm_medium=email&utm_campaign=20180108_PM_Update)>

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“In the interests of scholarship I should perhaps add that my interest – a word on which he has speculated at length – was partly kindled by reading Dyson Heydon’s *The Restraint of Trade Doctrine*, published a quarter of a century ago and long since out of print. He was one of two interviewees I had for a place at college. Unfortunately I cannot remember a word he uttered and indeed he was hidden in a wing chair placed sideways on to me!”

Source: Jefferson, Michael *Restraint of trade*, Chichester, UK, John Wiley & Sons, 1996 p viii

“If he heard an argument he didn’t like he would actually turn his chair around”.  
(reference to Kenneth Hayne)

Source: Bagshaw, Eryk & Whitbourn, Michaela ‘Twelve months is long enough. Bank on it’ *Sydney Morning Herald* 30-31 December 2017 p 21

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## ATTA News February 2018

<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>

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### **1 Presidential column**

It was great to catch-up with so many of you at last month's 30<sup>th</sup> ATTA Conference. I extend my gratitude again to the conference organisers, as well as our generous sponsors. It was great to be able to celebrate the history of ATTA and all of its achievements.

Congratulations to the following people: Associate Professor Helen Hodgson for the receiving the ATTA-Hill Medal, our life members, Ann Kayis-Kumar for winning the OUP-ATTA Doctoral Prize. As well as the conference prize winners:

- **Best Tax Doctoral Paper Prize:** Arnaldo Purba: Cross Border Profit Shifting: Evidence from Indonesia
- **Best Tax Research Paper Prize:** Melinda Jone and Andrew Maples: Small Tax Disputes Resolution in New Zealand: Making Taxpayers “Winners” not “Losers”
- **Best Tax Presentation Prize:** Astrid Amilia Suntoro: The Challenges of Implementing Value-Added Tax on E-Commerce Transactions in Indonesia

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A special part of the ATTA Conference was the tribute to our late Patron Gordon Cooper AM. In particular we were honoured that Gordon's wife, Kath, was able to be there to share with us our fond memories of Gordon. I received the following message and photo from Kath:

Dear Brett,

I want to thank you for organising the tribute for Gordon today. It was wonderful to have the thoughts and reflections from you all about our funny dear man. The stories, with all their smiles and tears speak so strongly of this special person but also of the organisation and the fraternity that ATTA is. Neil's wife Trish took a photo of me with the flowers which are beautiful and I thank you for them.

May ATTA and the Tax community remain the caring and creative environment that it is. I feel honoured to have shared a little of this today.

Yours sincerely,  
Kath



Below are extracts of my Conference Dinner Address, including 30 Years of ATTA, Life Membership, ATTA-Hill Medal, OUP –ATTA Doctoral Prize and the AGM President's Report.

To see the photos from the conference go to:

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

Also a big congratulations to Hon Richard Edmonds for his award of a AM in the General Division of the Order of Australia as part of this year's Australia Day honours for his significant service to the judiciary and tax law.

All the best

Brett Freudenberg  
President – ATTA

## **2 Conference Dinner: Address – Brett Freudenberg**

30 years of ATTA

What a fantastic conference we are having so far, with:

- Excellent PhD and teaching presentations on Wednesday; and
- Insightful Keynote presentations today by the Honourable Justice Pagone and Second Commissioner Andrew Mills (welcome to you both).

Justice Pagone highlighted that how we as tax academics can have a profound effect on our students (& in particular he noted in his own journey the influence of his tax lecturer Yuri Grbich). But he also challenged us to reflect on academics role in developing the law and how our research can influence and inform the judiciary.

[Type here]

Andrew highlighted to us how ‘details’ do not necessarily lead to certainty in the law, and that good policy articulates the ‘outcomes’ and not the detail. And he also pleaded for no new CGT events (alas later in the day one of our colleagues argued for such a new CGT event....)

And yet there is more to come, as I am sure that tomorrow’s keynotes by:

- Paul Drum – Head of Policy – CPA Australia
- Ali Noroozi – Inspector General of Tax

who will continue to make us critically reflect and consider the tax system and what it means (welcome to you both).

And of course – many of you – who are providing insight into your current tax research.

I feel especially privileged (and daunted) to be the current ATTA President.

I attended my first ATTA conference 15 years ago in 2003 when the 15<sup>th</sup> ATTA Conference was hosted by the University of Wollongong – when Margaret McKerchar was President. This was a critical point in my academic career that I just commenced some 14 months beforehand after working in private practice.

I remember the collegiality, the discussions and the ability to talk directly to leading tax academics, the judiciary and revenue officers about the tax system.

This provided great support and insight to someone who at the time was the lone tax academic within the Business School. It was the generosity, of the intellect and the compassion of the ATTA members that are its enduring strengths – especially when the tertiary sector is undergoing so much change and uncertainty.

It is nice to know that each January we will have the opportunity to enjoy the company of our ‘other family’ – our ‘tax family’ that is ATTA.

Of course, this is a special conference for ATTA, as it marks our 30<sup>th</sup> anniversary of hosting the annual conference. At this junction in time, the ATTA Executive, thought it important to reflect and celebrate those who put so much into establishing and growing this great institution. Again, I thank Professor Fiona Martin for her historical account of ATTA up to 2013 (and congratulate her on her recent well-deserved promotion). I invite Fiona to come up and accept a ***Certification of Appreciation for historical research about ATTA.***

ATTA commenced in 1987 when like-minded tax academics came together to discuss and share ideas around tax teaching and tax research. These would have been exciting times with the recent introduction of Australia’s imputation system, CGT and FBT.

Patrick Gallagher tells how the impetus for coming together was concerns that CAEs decided to reduce tax teaching from two units to one even though CGT, FBT and imputation had just been introduced. It was a ‘Call to Arms’.

Yuri Grbich (UNSW) also shared concerns about reducing tax for commerce and business students. Patrick phoned every Head of Accounting and Law in all CAEs and Universities in Australia to get their support.

The view was that there was a need for co-ordinated effort to bolster taxation as an academic discipline.

From these meetings the inaugural conference was organised by Patrick Gallagher from UNSW – Law School in 1989, who also hosted the 2<sup>nd</sup> ATTA conference in 1990 before Toowoomba hosted the 3<sup>rd</sup> Conference in 1991, then Deakin in Victoria (1992), and then ATTA ventured across the ‘ditch’ to Christchurch in 1993 when Adrian Sawyer and John Hasseldine organised the conference that year.

Things then got serious, with the constitution drafted by Patrick and Helen Hodgson which was adopted at the January 1994 conference at Atax, UNSW.

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The first ATTA Executive consisted of [you may recognise a some of these names]:

- Patrick Gallagher as President
- Vice-Presidents: Cynthia Coleman, Fiona Martin and Les Nethercott
- Secretary/Treasurer: Helen Hodgson

From these humble beginnings ATTA has grown and I would suggest, succeeded in its objectives of developing tax research and teaching. The initiatives that have been introduced include:

- Establishing an annual refereed journal – JATTA. First published in 2005 based on the some of the papers from the 2003 Wollongong Conference (*which was the one that I first attended*).
- Monthly ATTA e-newsletter
- Greater ties between tax revenue authorities from NZ and Australia with tax academics
- Support from the Judiciary (this includes our first ATTA Patron: Justice Graham Hill, Justice Richard Edmonds; and of course, Justice Tony Pagone and the many judges who have given addresses and their time to ATTA)
- PhD Student Conference sponsorship since 2007
- Doctoral Series Publication Prize – with the first publication in 2010. This was initially with CCH and now generously supported by our friends Oxford University Press.
- ATTA-Hill Medal to recognised outstanding contribution to Tax Teaching and Policy. First awarded in 2000 to Abe Greenbaum.
- The bi-annual **Graham Hill-IFA Research Prize** on international and comparative tax in Australia
- Conference Prizes for best tax research and teaching papers since 2005.
- Advancing Women Tax Scholarship started in 2017
- Digitisation of past ATTA tax conference papers

All these things are so important to assisting and developing tax academics – as they seek excellence in their tax teaching and research.

And of course, someone is missing tonight – our late (and great) Patron Gordon Cooper AM – who was passionate about many things (including cricket (with a good dash of pink) and the Big Bash Car Rally as part of the Variety Club) but also encouraging the next generation of tax PhD researchers, and introduced his own prize for PhD presentations at the ATTA Conference.

Tomorrow we all have the opportunity to celebrate the unique and generous man that was Gordon with a tribute session. Please let Kathrin Bain know if you would like to speak at tomorrow's tribute.

At this moment I would like you all to raise your glasses: To a man that inspired, mentored and made us laugh – Gordon Cooper AM. To Gordon.

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## Life Membership

To celebrate this 30<sup>th</sup> anniversary the ATTA Executive thought it was appropriate to award Life Membership to those who have had a key role in ATTA over the years – and so to join our be-loved David Smith – life membership is to be awarded to past ATTA-Hill Medal winners.

The awarding of Life Membership to them is in recognition of their important contributions to ATTA over the years. (*I would invite Vice-President Brett Bondfield up to assist with the awarding of the certificates*).

I would invite the following people to come up and accept their ATTA Life-Membership Certificate.

Attending:

- **Colin Fong:** The man who drives our monthly e-newsletter, as well as collating Tax PhDs in progress and completed.
- **Professor Adrian Sawyer:** Organiser of the first NZ ATTA Conference (1993), on the Editorial Board of JATTA, and currently on the judging panel for the OUP-ATTA Doctoral Prize.
- **Professor Binh Tran-Nam:** A great tax researcher and mentor leading the way with empirical tax research studies.
- **Michael D’Ascenzo AO:** who with his former roles as Second Commissioner of Tax and Commissioner of Taxation has been a regular plenary speaker at ATTA since 2003, and has continued his support and interest to the ATTA community.
- **Associate Professor Les Nethercott:** who was one of the first ATTA Vice-Presidents (and may have already been awarded life membership sometime in the 1990s – how as a volunteer organisation would you believe our records may be a bit patchy at times).
- **Professor Kerrie Sadiq:** Past ATTA President, critical in the appointment of Gordon Cooper as ATTA Patron at the 2007 Conference, current member of the judging panel for the OUP-ATTA Doctoral Prize.
- **Professor Michael James Dirkis:** A man who has worn a number of hats, and did an immense amount of work and contribution as past Senior Tax Counsel for the Tax Institute.
- **Cynthia Coleman:** One of ATTA’s first Vice-Presidents and appointed as co-Patron of ATTA since 2011.
- **Professor John Prebble QC:** Known for his intellect, wit and unique reflection on tax jurisprudence (as well as being a great after dinner speaker).
- **Dr David Smith:** I would also invite our current life member Dr David Smith to get his Life Membership Certificate.

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Would you please join me in congratulating and thanking these great people for the contribution to ATTA over many years.

The following people send their apologies – and they are not able to personally accept their Life Membership Certificates:

- **Professor Rick Krever:** Rick is one of the foundation contributors to ATTA who was there at the beginning and who's 'robust' debate with Yuri Grbich was said to be one of the highlights at the first ATTA Conference.
- **Professor Dale Pinto:** Part of the first Editorial Board of JATTA in 2005 and since then its Chief Editor.
- **Michael Walpole:** Past ATTA President and identified as one of those senior academics who is freely approachable to give advice to junior colleagues.
- **The Hon. Richard Edmonds, SC:** who has continued the judiciary's support and involvement with ATTA, with a number of keynote presentations at the ATTA conferences.
- **Emeritus Professor Margaret McKerchar:** A founding member of the 1<sup>st</sup> Editorial Board of JATTA and has written one of the leading texts on tax research.
- **Professor Chris Evans:** Who has supervised many PhDs, and researched and published extensively his tax research on CGT and compliance – as well as being one of the foundation judges of the ATTA Doctoral Prize.
- **Patrick Gallagher:** A man you put so much effort into establishing ATTA – organising the first two ATTA Conferences, and being its inaugural President in 1994.

Patrick asked if I could say a few words on his behalf:

“Convey my congratulations to the many people involved in ATTA and its hard working Committees over many years. It is to these people that tributes are due - the often unrecognised work of individuals is the fundamental basis of organisational success.

Everyone who has contributed should feel proud to have been involved in the creation and/or carriage of this remarkable organisation. ATTA early became, and remains, an educational leader and an extraordinary example of astute cooperation and success.”

Please join me in thanking these people for their contribution over the past 30 years in making ATTA the great institution it is today.

### **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 name was modified in recognition of the great contribution of ATTA's first patron Justice Graham Hill. We have seen many of the past recipients receive their life membership.

This year's recipient was nominated on both grounds in terms of tax teaching and tax policy.

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In terms of Tax Policy their achievements and contributions include:

- a member of the Tax Advisory panel for ACOSS
- Advisor to 2006 – 2012: Uniting Justice Reference Committee (National)
- participation in Australia's Future Tax System Forum (2010)
- part of the National Foundation for Australian Women (NFAW), a key contribution on its first gender assessment of the 2014-15 budget in 2014 and has continued to produce such analysis in subsequent years.
- co-authored in 2010 the Women's Voices Report for the Equality Rights Alliance, examining factors influencing women's work force participation including superannuation, tax and transfer issues.
- contributed to ABC News over a number of years, particularly in respect of their specialist area, superannuation.
- also a regular contributor to the well-regarded online magazine 'The Conversation'.

In terms of Tax Teaching their achievements and contributions include:

- a dedication to their students and being able to share key qualities from their previous career and educational achievements (including a PhD and Masters – and qualifications as a Chartered Tax Advisor, and a member of SPAA (Superannuation Professionals Association Australia) and a Fellow by CPA Australia.
- They provide to their students an insight into how things happen in the political system and beyond academia
- They provide to their students with a different perspective to expand their thinking and understanding of the commercial world, beyond the technical to consider the policy implications of how the tax system can apply.

This person was one of the foundation members of ATTA, serving as ATTA's first Treasurer/Secretary, and helping to draft the original ATTA Constitution. Even when away from her 'academic career' when serving as a Member of the Legislative Council (1997-2001) – she attended ATTA to give a 'dinner address' at the ATTA Conference dinner about the experience of tax legislation in Parliament.

Seen as a real contributor to ATTA over the last 30 years, and is well and truly worthy of ATTA-Hill Medal.

Would you please join me in congratulating this year's winner of the ATTA-Hill Medal – **Associate Professor Helen Hodgson**.

### **OUP-ATTA Doctoral Prize**

An important objective of ATTA is encouraging the next generation of tax researchers, as well as providing them avenues of recognition and dissemination.

Part of this is the OUP-ATTA Doctoral Prize that is awarded to a recently completed thesis that is judged as making a significant contribution.

Of course it is critical that I thank

- the judges:

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- Professor Dale Pinto,
- Professor Kerrie Sadiq and
- Professor Adrian Sawyer.
- Our publication sponsor - OUP (I invite Karen Hildebrandt to come to present this year's winner)and

Past winners include:

- 2010: Lisa Marriott.
- 2011: Brett Freudenberg
- 2012: John Bevacqua
- 2014: Fiona Marin
- 2015 Theuns Steyn
- 2017: Caroline Dick

I understand that the judges received a large number of extremely great PhDs this year – which is a great indication for the health of tax research going forward.

However, there was one thesis that stood out from the rest.

It gives me great honour to announce the winner of the 2018 OUP-ATTA

Doctoral Prize:

- Ann Kayis-Kumar for her thesis titled: *Taxing multinationals: preventing tax base erosion through the reform of cross-border intercompany deductions*

Unfortunately Ann cannot be with us tonight due to a little bundle of joy. Ann will now have the opportunity to work with OUP to publish her thesis as a book. This is a great achievement Ann (and you certainly have achieved a lot – and I wish you the best).

Thank you Karen Hildebrandt (OUP) and thank you for OUPs continuing support of ATTA.

### **3 ATTA 30th Conference**

It was wonderful to see so many tax colleagues attend the 30th Annual ATTA 2018 conference held at Monash University in January. As one of the organising team in the lead up to the conference you are always a little apprehensive as to how it will all go regardless of the amount of time and effort you put in beforehand.

On reflection I am happy to report that delegates found the program highly engaging, the facilities excellent and the social functions to be of a high standard. I was assured that most of the participants found they derived some benefit from the three days whether by way of direct feedback on their paper or through the professional networks that they developed. I was also pleased to know that many had also taken the opportunity to enjoy the wonderful sporting and cultural events that were on in Melbourne at the time of the conference.

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I would like to take a moment to again thank our generous sponsors, Oxford University Press, Thomsons Reuters, CPA Australia, Gustax and UniSuper. In particular, the Monash Events Team led by Kerry Allison who had done a fantastic job behind the scenes with the utmost professionalism and attention to detail. I would also like to acknowledge the assistance of Lisa Marriott, and judges Les Nethercott and Miranda Stewart, the ATTA President, Brett Freudenberg, ATTA Patron, Cynthia Coleman and the ATTA executive for their guidance and support right throughout the process.

Together this made for a successful conference and now we look forward to what ATTA 2019 has in store!.

Kind Regards

Ken Devos on behalf of the ATTA Organising Committee.

Editor's note: The ATTA AGM minutes will appear in the March ATTA News.

#### **4 Call for Papers: 2018 edition of JATTA**

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers' Association* (JATTA) is **Monday 16 April 2018**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2018 ATTA conference papers and other papers on the theme of this year's ATTA conference – '*Sharing the Burden- Tax Reforms Shifting Winners and Losers*'

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](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 Ken Devos at [ken.devos@monash.edu.au](mailto:ken.devos@monash.edu.au) and Diane Kraal at [diane.kraal@monash.edu.au](mailto:diane.kraal@monash.edu.au) no later than **Monday 16 April 2018**.

#### **5 ATTA Hill Medal acceptance speech**

I would like to thank Brett, the ATTA Committee and the members of ATTA for this acknowledgement, and for all of the support that you have given me over the years.

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I remember attending my first Tax Teachers Conference at Toowoomba in 1991. That was the year of the First Gulf War. Ansett was still flying, although I recall that strike action resulted in me taking the bus across the Nullabor on the first leg of my journey.

As a junior academic, I remember meeting established authors like Rick Krever, Graeme Cooper and Philip Burgess. The conference dinner was in the dining hall, followed by a game of Euchre (which I still don't understand!).

The focus was on teaching and technical updates. We discussed the proposed new ATAX Masters program, and there were no PhDs in sight.

After 23 conference attendances, 3 universities: one of them twice; 2 stints on the committee and having convened 2 conferences....

Times have changed, along with what is expected of us by our universities, and these changes can be seen on the current programme. Communication is easier, so there is less focus on technical updates but instead ATTA has become a forum for showcasing research, with the PhD day one of the highlights.

One thing that hasn't changed, however, is the networking and mentoring offered by ATTA members. After my time in Parliament, I returned to ATTA at the Flinders conference in 2004 and I walked back into a room full of friends. From career support to working through research blocks and even when I was dealing with health challenges, I knew that ATTA was a safe place, and that my colleagues were supportive.

I hope that I have done my part in developing the culture of ATTA as a safe place for the next generation of young academics to grow and develop.

Helen Hodgson

## **6 ATTA Conference: first timers' views**

It was fantastic to share in the collegiality and intellectual stimulation of the ATTA conference. As an experienced tax practitioner, but a newcomer to tax academia, the conference provided me with a great opportunity to reflect on my own research, as well as more generally on the depth and breadth of tax academic research in Australia and New Zealand. For me, the highlight of the conference was Justice Pagone's presentation, which served as a reminder to us all of the importance of the work we do as impartial academic researchers, in developing and understanding tax law.

Jim McMillan  
Barrister, Murray Chambers, Adelaide

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January 2018 was my second attendance at an ATTA Conference having assisted with the 2015 Adelaide Conference as an undergraduate.

The conference was very well organised by Monash, during the conference I had the opportunity to listen to a number of interesting presentations. Talks and

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keynote speakers were well spread out over the three days and there were a number of excellent social events included.

As a PhD candidate with only one year of university teaching behind me, being involved with ATTA has been an excellent way of establishing a professional network and an opportunity to get to know other academics in the field in an informal and colligate way.

Quite often as a tax researcher there is a limited network of tax academics in your own university so having access to a wider academic network is quite valuable.

The conference was also an excellent opportunity to discuss with other PhD's about research methods and also to get effective feedback about my own research.

I'm very glad to be a member of ATTA and look forward to attending other functions again. Look forward to seeing you at the next event. Let me know if you're ever in Adelaide.

Max Bruce  
Adelaide Law School, Faculty of the Professions

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I was quite excited to attend ATTA 2018 as it was going to be my first time at an ATTA Conference. It was also going to be my first trip to Australia. And what better way to start off exploring Australia but with presenting a paper at a tax conference in sunny Melbourne.

Traveling all the way from India meant I had to battle a bit of jet lag on day one. However, by day two I had quite adjusted to the time-zone and weather. The conference had an amazing line-up of speakers and presenters with multiple sessions running simultaneously which were of great interest. The conference had a good balance of participants. There were a number of young researchers, first timers, seasoned ATTA members and members from the Australian Tax Office which lent a diverse perspective. I did note that there was lesser representation from Asian countries. I do hope that this would change in the coming years.

I found a number of paper presentations and the panel on Tax Disputes, in particular to be very interesting. I recall the discussion some of us had, concerning black money and demonetization, after the Tax Policy session. Most of all, I thoroughly enjoyed listening to keynote address by The Honourable Justice Pagone. Justice Pagone spoke of the significant role of academia in guiding policy making which was very inspiring.

The conference was well organized, kudos to Diane, Ken and rest of the team. The dinner at the Melbourne Cricket Ground was truly spectacular and memorable.

Ashrita Prasad Kotha  
Jindal Global Law School

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## **7 Gordon Cooper Tribute**

It is a great honour that Gordon Cooper's wife Kath Cooper has accepted my invitation to attend the ATTA Conference (and I thank ex National President of the Tax Institute, Neil Earle for accompanying Kath here today).

At this time of year, on behalf of the Australasian Tax Teachers Association (ATTA) I wanted to extend our deepest thoughts to you Kath and your family. Gordon was an extremely important member of his 'tax' family, with its many quirky personalities.

Eleven years ago in 2007, ATTA was honoured that Gordon Cooper AM accepted the role as the Patron of ATTA. As you know, Gordon took on this role with vigour and passion. He generously provided his time, insights and leadership.

Gordon was able to combine intellect and comedy with his annual Patron's Address which made us think, reflect and laugh. These Patron's Addresses were full of theatrics and thought and a good dash of sporting analogies – tax could never be boring in the hands of Gordon:

- 2008 (Tas) Tax avoidance and pornography: all in the eye of the beholder?
- 2009 (Christchurch): Tax: the game they play in Heaven
- 2010 (UNSW): Emu swarming: a modern fable
- 2011 (Melbourne): If not just numbers. Then what?
- 2012 (Sydney): Vergence and taxes
- 2013: (Auckland): Tax alchemy: turning silver into gold - vice versa
- 2014: (Griffith Uni): Ethics and tax: an oxymoronic political slogan?
- 2015: (Uni Adelaide): The antecedents of tax change
- 2016: (UNSW): Can we learn lessons from science fiction?
- 2017: (Wellington): The negotiable cow

He was immensely dedicated to developing the next generation of tax researchers; particularly through his encouragement and awards for PhD students at the annual ATTA Conference. The amount of time and thought he put into PhD students cannot be under-estimated. It is for this reason that the ATTA Executive has decided to dedicate the annual PhD presentation prize with Gordon's name: The Gordon Cooper AM PhD Presentation Prize.

While Gordon may no longer be physically with us, his impact and influence is reflected in many in the profession who he generously gave his time to mentor and guide. It is this impact on the next generation of the tax profession that will be one of Gordon's many lasting legacies (and it is hard not to smile reflecting on the unique man that was Gordon Cooper).

I thank Gordon for his work with ATTA; for his intellect and the joy that he brought; and be assured that he is remembered and celebrated.

Brett Freudenberg

## **8 Arrivals, departures and honours**

Congratulations to the Hon **Richard Edmonds** on his being given a AM in the General Division of the Order of Australia as part of this years Australia Day honours. The citation read:

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The Honourable Richard Francis Edmonds, NSW  
For significant service to the judiciary, particularly through the Federal Court of Australia, to revenue and taxation law, and to the legal profession.  
Service includes:  
Judge, Federal Court of Australia, 2005-2016.  
Judicial Member, Administrative Appeals Tribunal, 2007-2016.  
Additional Judge, Supreme Court of the Australian Capital Territory, 2007-2016.  
Senior Counsel, 1995.  
Barrister, 1985-2005.  
Solicitor and Partner, Allen Allen and Hemsley, 1974-1985.  
Gunn Club (involved in the discussion and academic study of taxation):  
President, 1992-1993.  
Member, 1980-2005  
Awards and recognition includes:  
Recipient, Hill Medal, Australasian Tax Teachers Association, 2016.

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Congratulations to **Ken Devos** who will be taking up the position of Associate Professor in Tax in the Faculty of Business and Law at Swinburne University, effective 9 July 2018.

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Mr **Ferry Liu**, a tax auditor at Directorate General of Taxes Indonesia, has commenced his PhD at Atax, UNSW Sydney, under an Australian Awards scholarship. He is working on tax compliance costs of small and micro businesses in Indonesia and supervised by Chris Evans and Binh Tran-Nam.

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The School of Taxation and Business Law, UNSW Sydney, research fellows in taxation and business law for 2018 are as follows:  
Professor **Roberta Mann**, University of Oregon, USA teaches and writes about tax law, with a particular emphasis on how the tax system affects the environment. Professor Mann served as the only tax lawyer on the National Academies of Science committee studying the greenhouse gas impact of the Internal Revenue Code. She is active with the ABA Tax Section, the National Tax Association, and the Portland Tax Forum, and regularly speaks at the annual Global Conference on Environmental Taxation. Before beginning her teaching career, Professor Mann served on the staff of the Joint Committee on Taxation and worked for the Office of Chief Counsel of the Internal Revenue Service in Washington, D.C. Mann earned her LLM in Taxation with distinction from Georgetown University Law Center and her J.D. cum laude from the Arizona State University College of Law. Mann also holds an M.B.A. from Arizona State University. Scholarly work includes, "Controlling the Environmental Costs of Obesity," 47 *Environmental Law* (2017) (symposium). Roberta is awarded the John Raneri 2018 Fellowship. Roberta plans to arrive in February.  
Dr **Indrajit Dube**, Dr Indrajit Dube is Associate Professor at Rajiv Gandhi School of Intellectual Property Law, Indian Institute of Technology, Kharagpur. He has worked as a practitioner, legal executive, and academician. His areas of interest include Corporate Laws, Corporate Governance and Corporate Environmental Governance. He has been teaching these and allied courses in undergraduate and post graduate levels for more than fifteen years in different

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Universities, National Law Schools and Management Schools. Dube has numerous publications in refereed journals published from India and abroad. His writings are mainly focused on Independent Directors, Directors Liability, Integrated Reporting, Corporate Social Responsibility, Corporate Governance in the Energy Sector, Environmental Governance etc. He has several books to his credit. His book on *Corporate Governance* published by Lexis Nexis Butterworths is widely referred in National and International Institutes of eminence. He is awarded a TBL research fellowship for 2018. Indrajit plans to arrive in May.

**Ashrita Prasad Kotha**, is Assistant Professor and Assistant Director, Centre for Comparative and International Taxation at Jindal Global Law School. Ashrita has taught undergraduate courses on Taxation Laws, Property Law, Law of Contracts and Alternate Dispute Resolution. She has been the faculty co-ordinator for the Jindal Oxford Summer School between 2015 and 2017. She convenes a Taxation Law Reading and Discussion Group every alternate term to discuss contemporary topics of taxation law and policy. She has completed her BCL from University of Oxford as a KC Mahindra Scholar. Ashrita has also worked as an Associate in the Mergers and Acquisitions practice of Luthra and Luthra Law Offices, New Delhi. Ashrita is awarded the Abe Greenbaum 2018 Fellowship. Ashrita will be arriving in June.

Details of their seminar presentations will be outlined in future ATTA News.

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**Jim McMillan** is a third-year PhD researcher at the University of South Australia Law School. His research interests relate to tax compliance effectiveness in Indonesia. Jim's career in tax dates back to 1981, when he joined the ATO in Adelaide. He subsequently worked with the ATO in Canberra from 1985-1991 (principally on CGT policy and legislation work), before spending 21 years with PwC's corporate tax practices in Melbourne, Adelaide, Sydney and Jakarta (including 14 years as a partner). Jim returned to legal practice in 2013 and has practised as a barrister (at Murray Chambers, Adelaide) since 2014. He has an LLB from the University of Adelaide and a Masters of Taxation from UNSW (ATAX).

\*\*\*\*\*

Both **John Passant** and **Colin Fong** will be performing separately at the National Folk Festival over Easter 2018 at the Exhibition Park in Canberra. Canberra poet John Passant will be performing with The Awesome and didgeridoo player/artist/poet Peter Swain. Check out Johnny Peasant and the Awesome in the <<http://folkfestival.org.au/2018-performers>> Colin will be performing with the Dividing Ranges Dancers, a group of ACT and NSW dancers and their profile is at <<http://folkfestival.org.au/2018-performers>>.

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## **9 New Zealand developments**

There is little in the way of new tax activity to report in the early days of the new NZ government. The Inland Revenue Business Transformation process continues, with a recent announcement about the next stage of changes that will take place

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in April. This will see the introduction of a new option for provisional tax and more tax types moved to the new computer system.

As seems to be the norm at this time of year, tax relief measures have recently been extended to farmers in drought affected areas. However, there are some new geographic regions in the list of drought locations this year, including the wider Wellington region and some of the west coast of the South Island – typically one of the wetter areas in New Zealand. The tax relief allows income smoothing, through early application for refunds and late income equalisation deposits. A recent draft item for consultation considered when an arrangement is considered to be ‘materially different’ from that identified in a binding private or product ruling (PUB 0319). While the deadline has passed for comment, it is worth noting the response. The item concludes that the arrangement will be considered materially different (for the purposes of ss 91EB(2)(a) and 91FB(2)(a) of the Tax Administration Act 1994) if the difference between the original arrangement and the revised arrangement is capable of affecting the tax outcome referred to in the ruling. Whether the revised arrangement is materially different will be determined on a case-by-case basis.

Lisa Marriott

#### **10 Tax Institute launches Women in Tax**

The Tax Institute is excited to announce the launch of [womenintax.com.au](http://womenintax.com.au), a new content website supporting the career progression of women in the tax, accounting and legal professions.

See: [womenintax.com.au](http://womenintax.com.au)

#### **11 Doctoral news**

Dear colleagues,

Today we would like to invite PhD candidates to participate in the **DIBT Doctorate Workshop** related to the conference “**Tax Treaty Arbitration**”.

The Doctorate Workshop will be held in Rust, Burgenland, on **Thursday July 5, 2018, from 14:30 to 18:00** and will be organized by the Institute for Austrian and International Tax Law Vienna in cooperation with the Doctoral Program for International Business Taxation.

The DIBT Doctorate Workshop is an opportunity for doctoral students who are writing their thesis in this area to give a short presentation of the current status of their work and their preliminary research results. After each presentation one of the DIBT collegiates will comment on the PhD project of the speaker (from the point of view of his or her

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discipline). Then the project will be discussed amongst the students and professors who are already present in Rust.

If you are a PhD candidate wishing to apply, please submit the application form together with your CV, research outline and preliminary table of contents (in English) by email to [renee.pestuka@wu.ac.at](mailto:renee.pestuka@wu.ac.at) by **5th March 2018**, at the very latest. If you know someone else who might be in the target group and might be interested in applying, please spread the word and encourage him/her to apply!

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

Please read more about the workshop and the conference on our website at the following link:

<https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/dibt-doctorate-workshop-tax-treaty-arbitration-rust-5-july-2018/>

We are looking forward to receiving many interesting applications!

Kind regards,  
Michael Lang / Alexander Rust / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Jeffrey Owens /

## **12 Call for papers**

### **The 9th Queensland Tax Researchers' Symposium (QTRS)**

Griffith University Business School will host the 9th Queensland Tax Researchers Symposium (QTRS) on Monday **9 July 2018**.

This event brings together tax academics, research higher degree students, tax practitioners and ATO professionals to discuss and present their current research. The QTRS is an annual event, which commenced in 2010.

The 2018 Symposium will be held at Griffith University's Gold Coast campus located in Southport. The venue is directly accessible by light rail.

Registration is open to academics with a research interest in tax, as well as research higher degree students who are currently undertaking an honours,

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Masters or PhD dissertation in a tax topic. While registration is free, numbers are limited and attendees will need to register by Monday **16 April 2018**.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by **30 April 2018** (500 words). Authors will be notified of their acceptance by **11 May 2018**. Note it is possible for tax academics to attend without presenting.

Save the date for the QTRS. Further information on the location, transport and accommodation on the Gold Coast will be made available in the next newsletter.

General enquiries about the QTRS (including paper submissions and registration) should be directed to [QTRS2018@griffith.edu.au](mailto:QTRS2018@griffith.edu.au) . If you wish to discuss any issue please contact:

Dr John Minas  
Griffith Business School, Griffith University  
Phone: +61 7 3735 3664

Dr Anna Mortimore  
Griffith Business School, Griffith University  
Phone: +61 7 5552 8082

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Professor Michael Blissenden is running an international stream on **Legal Education** in Athens, as part of an **ATINER conference**, from 16-19 July 2018 and is now calling for abstracts to be submitted.  
See following link: [www.atiner.gr/stream-proposals.pdf](http://www.atiner.gr/stream-proposals.pdf)  
Papers subsequently submitted will go through double blind process and the aim is to publish in the *Athens Journal of Education*.

Professor Michael Blissenden  
School of Law, Western Sydney University

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**The 6th Junior Tax Scholars Conference and the Second Junior Public Finance Scholars Conference** will be held on 25 May 2018

Topics

Taxation & Big Data

under the patronage of Prof. Ludovic Ayrault

Cloud, BlockChain, data mining, software, digital platforms, algorithms, connected devices... means can be used by economic operators and alter the way economic activity is undertaken and recorded in accounts. They can also be used by the tax authorities and change the way tax audits are conducted. Domestic and international policies defining the place of creation and the amount of taxable income call for a reconsideration of the assessment and control of direct and indirect taxes and of the future of taxpayers' rights in the new era.

Funding the European Union

under the patronage of Prof Julie Benetti

The achievement of EU policies, through its powers and purposes, raises expenses. Suggestions for an evolution of the Union's own resources, including the creation of EU taxes, have to be studied under the light of the evolution of the

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EU political project. Moreover, the definition and the development of the EU budget are to be reviewed in the current context of planning, evaluation and performance of public policies.

The aim of these conferences is to give to junior tax and public finance scholars, either Ph.D. candidates or doctors having defended a thesis after September 1, 2015, the opportunity to deliver a twenty minutes presentation of their paper.

A Scientific Committee will examine the submitted papers. Those need to be directly linked to the conferences' topic and written in French or English. The board will heed the originality of the paper's subject together with the methodology adopted.

Junior scholars wishing to participate should apply by 28 February 2018 (midnight GMT+1), suggesting an idea for a paper. Their paper's project should include a detailed explanation of the paper's content and its structure.

Applicants should enclose their contact information, curriculum vitae, their university affiliation as well as the date of registration in a Ph.D. or of the defence of the thesis. All documents should be sent by e-mail to the Scientific Committee (ateliersdroitfiscal@gmail.com).

The submitted papers are going to be peer-reviewed by the Scientific Committee. Authors of the chosen papers will be contacted by e-mail by the Committee as from 9 March 2018.

The organizing team is at your entire disposal to answer any question. Please find the regulations for these conferences and further information on our website:

<http://www.univ-paris1.fr/axe-de-recherche/ateliersdedroitfiscal/>

Contacts:

Atelier de Droit Fiscal: ateliersdroitfiscal@gmail.com

Administrative support: Ms. SUZON - Sorbonne-Fiscalite@univ-paris1.fr - 01.44.07.77.51

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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

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- 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](mailto: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](mailto:b.tran-nam@unsw.edu.au)

Professor Chris Evans  
Phone +61 2 9385 9546  
Email [cc.evans@unsw.edu.au](mailto:cc.evans@unsw.edu.au)

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**Law, Love and Revenge: Themes from The Merchant ...'**  
Australasian Law Teachers Association Conference, Curtin Law School 4-6 July 2018

#### Call for Abstracts

'If you prick us, do we not bleed? If you tickle us, do we not laugh?'  
So says Shylock in Act III, Scene I of Shakespeare's *The Merchant of Venice*. For teachers of law, there many lessons to be learned, or taught, from the humanity – and the inhumanity – of the characters in *The Merchant* and the play's meditation on law, love and revenge. In response to those broad but timeless themes, the Curtin Law School invites submissions of abstracts for paper presentation at the 2018 ALTA Conference. You may wish to consider one of the following themes:

- Thou shalt have justice: law and social justice
- But love is blind: law and the regulation of human relationships
- (the) villainy you teach me: law and ethics
- fie upon your law!: law and otherness
- and lawfully by this: law and civil relations
- my ducats!: money, mercy and the regulation of commercial relationships

This conference is being hosted by the Curtin Law School at its heritage-listed City Building at 57 Murray Street, Perth. The ALTA conference provides a supportive environment for teachers of law to present papers on their areas of research, and it is also a great place to develop networks and friendships with other teachers of law within Australasia. All submissions are welcome but those from ALTA members will be given preference.

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Those who wish their abstract to be considered as part of one or more particular ALTA Interest Group(s) should indicate this clearly:

- Clinical Legal Education and Practical Legal Training
- Competition and Consumer Law
- Company Law
- Comparative and Asian Law
- Constitutional Law
- Criminal Law
- Dispute Resolution
- Environmental Law
- Equity and Trusts
- Ethics and the Legal Profession
- Evidence and Procedure
- Family Law
- Indigenous Peoples and the Law
- Intellectual Property
- International Law
- Labour Law
- Law and Computers
- Law and Economics
- Legal Theory and Law in Context
- Law and Medicine
- Law and Social Justice
- Law for Non Law Students
- Legal Education
- Legal History
- Legal Research and Communication
- Property Law
- Revenue Law
- South Pacific and Legal Studies
- Tort and Contracts

Please note that notwithstanding the above options, the Conference Committee reserves the right to allocate accepted proposals to panels according to stream or subject areas.

#### Submission Guidelines

Submissions must be sent in via the online form on the ALTA 2018 website.

Submissions must include:

- Your submission title
- The Conference stream and interest group that your submission covers
- Author(s) and affiliation(s) and a contact email

#### Presentation

Presentations will generally be 20 minutes in length, including introduction and question time.

#### Selection Criteria

Submissions will be reviewed on the following criteria:

- Significance and relevance of paper to conference theme of 'Law, Love and Revenge: Themes from The Merchant ...'
- Choice of topic and analysis of issues
- Quality of originality and research
- Relationship to literature and theory
- Coherence of argument and structure
- Clarity of conclusions and

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- Writing style and referencing.

#### Notification

The ALTA 2018 Committee will notify authors of acceptance by 31 March 2018. All presenters will be required to register for the conference by 30 April 2018 to be included in the Conference program. Accepted presenters who fail to register by the deadline will be withdrawn from the Conference proceedings. Please note that all Conference costs, including registration fees, must be met from the presenter's own resources.

The lodgement of a submission does not indicate automatic inclusion in the Conference program. Receipt and acceptance will be acknowledged to the person submitting. Further communication will be with the submitting author only unless otherwise directed.

For further information please visit the conference website or email the conference organiser Promaco Conventions on [promaco@promaco.com.au](mailto:promaco@promaco.com.au).

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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](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

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#### **4th Berlin-Vallendar Conference on Tax Research Call for Papers**

Submission Deadline: April 13, 2018

The 4th Berlin-Vallendar Conference on Tax Research will be held on July 11–12, 2018 at WHU – Otto Beisheim School of Management in Vallendar. The WHU is situated in the Rhine valley – a famous UNESCO World Heritage site populated with romantic medieval castles and picturesque vineyards. There is a direct train connection running from Frankfurt Airport (duration about 1 hour). The conference is organized jointly by Frank Hechtner, TU Kaiserslautern and Martin Jacob, WHU – Otto Beisheim School of Management, Vallendar. The conference provides tax researchers an opportunity to present their current projects. We welcome all papers in the broad area of taxation. There is no limitation to certain research methods.

A limited number of selected papers will be presented. Presenters will benefit from a formal discussant and general audience feedback. We also welcome interested participants who do not present a paper. The number of attendees is limited. There is no conference fee for attending and local expenses will be partially covered.

Please submit your full paper electronically to [taxation@whu.edu](mailto:taxation@whu.edu) by **April 13, 2018**. Authors chosen to present papers will be notified by **April 27, 2018**.

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Please feel free to contact the organizers Frank Hechtner (hechtner@wiwi.uni-kl.de) or Martin Jacob (martin.jacob@whu.edu) for further information. We look forward to seeing you in Vallendar.

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The **19th Global Conference on Environmental Taxation** will be held on 26-28 September in Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. The deadline for the Call for Papers is April 30, 2018. Early submissions will be reviewed on a rolling basis. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

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The **27th Annual Tax Research Network (TRN) Conference** will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018

The call for papers is now open. **Extended abstracts should be submitted by 31 March 2018**

Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

#### **Call for papers**

The focus of the Conference is tax research from different perspectives. The Conference continues to be a multidisciplinary event and will be of particular interest to accountants, lawyers, economists, sociologists, anthropologists and historians and a wide variety of other scholars from the social sciences and humanities.

You are cordially invited to submit a paper for this conference. There is no specific theme although there is a particular interest in papers with a strong theoretical grounding, innovative aspects and /or interesting empirical results. Proposals for papers must be sent to the conference organisers at [trn-conference@contacts.bham.ac.uk](mailto:trn-conference@contacts.bham.ac.uk), by 31 March 2018. The proposal should take the form of an extended abstract of between 1,500 and 2,000 words. You will be notified whether or not your paper is accepted by 30 April 2018. Full versions of accepted papers must be submitted by 31 July 2018. Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries ([P.A.L.Tuck@bham.ac.uk](mailto:P.A.L.Tuck@bham.ac.uk) and [A.Lymer@bham.ac.uk](mailto:A.Lymer@bham.ac.uk), respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the **Society of Legal Scholars** conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

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<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

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**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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

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**13 Fulbright Scholarship applications for Australian applicants are now open and will close on 15 July 2018**

This year we have effectively doubled the number of scholarships on offer thanks to our new FULBRIGHT FUTURE Scholarships, our most generous program ever. FULBRIGHT FUTURE Scholarships offer funding for full tuition/visiting researcher fees at any U.S. institution, as well as travel and living costs. By facilitating innovative, impact-focused projects, this program seeks to improve the health, well-being, and prosperity of Australians.

Find more information about the FULBRIGHT FUTURE Scholarships at:  
<https://www.fulbright.org.au/scholarships/future/>

**14 ATTA people in the media**

**Deutsch, Robert**

on taxation of cryptocurrencies, ABC 7pm TV News (Sydney), 30 January 2018

**15 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

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- 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](http://www.ifa.nl/activities)). You may also contact Miranda Stewart, who represents Australia on the IFA Permanent Scientific Committee ([miranda.stewart@anu.edu.au](mailto:miranda.stewart@anu.edu.au)).

### **16 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**

*Resource Capital Fund IV LP v Commissioner of Taxation* [2018] FCA 41 - Pagone J, 05 February 2018

Taxation - whether limited partnership is correct taxable entity – whether gain from share disposal ordinary assessable income – whether income derived from an Australian source – treatment under Division 855 of the Income Tax Assessment Act 1997 (Cth) - entitlement to relief under Article 7 of Convention between Australia and the United States for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income – whether Commissioner bound by ruling TD2011/25 - application allowed  
<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA/2018/41.html>>

*Denmark Community Windfarm Ltd v Commissioner of Taxation* [2018] FCAFC 11 - Gilmour, Jagot and Moshinsky JJ, 05 February 2018

Taxation – income tax – assessable income – assessable recoupments – where the taxpayer received a grant from the Commonwealth to fund part of the cost of construction of wind turbines – where the taxpayer claimed depreciation deductions in relation to the relevant assets – whether the grant was a “recoupment” within the meaning of s 20-25 of the Income Tax Assessment Act 1997 (Cth) – whether the grant was an “assessable recoupment” within the meaning of s 20-20 – whether the taxpayer received the grant “by way of ... indemnity” within the meaning of s 20-20(2) – whether the depreciation deductions were deductions “for the loss or outgoing” within the meaning of s 20-20(2) or 20-20(3)  
< <https://jade.io/j/#!/article/569951>>

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< <http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCAFC//2018/11.html>>

*Deputy Commissioner of Taxation v Addwealth Financial Services Pty Ltd (in liq)* [2018] FCA 96, Barker, J – 14 February 2018

Corporations –interlocutory application of liquidator for remuneration – whether the application be dealt with in the absence of the public – whether the application be dealt with without the attendance of the applicant – whether the Court dispenses of requirement under R 29.02(11) of the Federal Court Rules 2011 (Cth) in relation to an affidavit – whether the Court dispenses with the requirement for service under R 9.3(3) of the Federal Court (Corporations) Rules 2000 (Cth) - where Court granted liquidator’s application

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA/2018/96.html>>

*Cassaniti v Commissioner of Taxation* [2018] FCA 92, Robertson J - 16 Feb 2018  
Income tax - withholding payments - whether, by virtue of s 18-15(1) of Sch 1 to the Taxation Administration Act 1953 (Cth), the applicant was entitled to a credit for amounts said to be withheld from salary or wages paid to her

< <http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA//2018/92.html>>

### **Administrative Appeals Tribunal**

*WLQC v Commissioner of Taxation* [2018] AATA 14, Deputy President Bernard J McCabe - 15 January 2018

Taxation – income tax assessment – nil assessment in respect of various income years – whether a nil assessment is an assessment for the purposes of s 175A of the Income Tax Assessment Act 1936 (Cth) as applicable in the 2004 income year – whether the applicant may object to a nil assessment under s 175A(2) of the Income Tax Assessment Act 1936 (Cth) in its current form – Tribunal is satisfied that the objection decisions, or purported objection decisions, which disclose a nil assessment in the years under review are not reviewable – application for review dismissed under s 42A(4) of the Administrative Appeals Tribunal Act 1975 (Cth)

< <http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2018/14.html>>

*ACN 154 520 199 Pty Ltd and Commissioner of Taxation (Taxation)* [2018] AATA 33, Mrs J C Kelly, Senior Member - 17 January 2018)

Practice and procedure – application for the Respondent to produce certain documents – internal legal advice in relation to the application of s 38-385 of the A New Tax System (Goods and Services Tax) Act 1999 and the general power to remit a penalty – documents to be produced pursuant to s 37(2) of the Administrative Appeals Tribunal Act 1975 as modified by s 14ZZF of the Taxation Administration Act 1963 – whether documents in question may be relevant to the review of the decision – direction for Respondent to produce certain documents

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2018/33.html>>

*De Figueiredo and Commissioner of Taxation (Taxation)* [2018] AATA 62, Ms G Lazanas, Senior Member - 23 January 2018

Taxation and revenue – income tax – taxpayer participated in employee profit participation plan and granted entitlements when overseas – employer company involved in reorganisation and initial public offering – taxpayer granted new shares in exchange for entitlements in employee profit participation plan when resident of Australia – whether assessable income – whether income derived – objection decision affirmed

< <http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2018/62.html>>

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*Peterson and Tax Practitioners Board* [2018] AATA 93, Deputy President SA Forgie - 31 January 2018

Tax agent – registration – whether breaches of code of professional conduct – decision affirmed

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2018/93.html>>

*Nguyen and Commissioner of Taxation (Taxation)* [2018] AATA 117, Deputy President B McCabe - 5 February 2018

Taxation - amended assessments - administrative penalties - whether reckless disregard for the law - onus of proof - taxpayer gambling - employer funded gambling trips - income and expenses - bank account churn - absence of contemporaneous records

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2018/117.html>>

## **New South Wales**

*Deputy Commissioner of Taxation v Elia* [2018] NSWSC 58, Fagan, J - 2 February 2018

Taxes and duties – income tax and related legislation – collection and recovery of tax – where tax unpaid while appeal against disallowance of objections pending

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWSC/2018/58.html>>

*Salvation Army (New South Wales) Property Trust v Chief Commissioner of State Revenue* [2018] NSWSC 128, Ward CJ in Eq - 16 February 2018

Taxes and duties – Interpretation of s 275(3) of the Duties Act 1997 (NSW) – Meaning of “as trustee for” an institution – Meaning of “for the time being approved”

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWSC//2018/128.html>>

## **Victoria**

*Central Park Estate (Vic) Pty Ltd (Acn 086 966 944) v Commissioner of State Revenue* [2018] VSC 1, Croft J - 23 January 2018

Taxation – Dutiable property – Goods in Victoria subject to arrangements which include dutiable transaction over estate or interest in land – Exception with respect to goods held or used in connection with primary production – Re Nanaimo Community Hotel Ltd [1945] 3 DLR 225 – Berry v FCT [1953] HCA 70; (1953) 89 CLR 653 – G Gramp & Sons Ltd v FCT [1965] HCA 53; (1965) 115 CLR 170 – Our Town FM Pty Ltd v Australian Broadcasting Tribunal [1987] FCA 301; (1987) 16 FCR 465 – Burswood Management Ltd v Attorney-General (Cth) [1990] FCA 203; (1990) 23 FCR 144 – R v Novakovic (2007) 17 VR 21 – Duties Act 2000 ss 3(1) and 10(1).

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/vic/VSC/2018/1.html>>

Colin Fong

## **17 Tax and related meetings**

### **Local**

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**The 9th Queensland Tax Researchers' Symposium (QTRS).** Griffith University Business School will host the 9th Queensland Tax Researchers Symposium (QTRS) on Monday 9 July 2018. The 2018 Symposium will be held at Griffith University's Gold Coast campus located in Southport. The venue is directly accessible by light rail.

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 topic. While registration is free, numbers are limited and attendees will need to register by Monday 16 April 2018.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 30 April 2018 (500 words). Authors will be notified of their acceptance by 11 May 2018. Note it is possible for tax academics to attend without presenting. General enquiries about the QTRS (including paper submissions and registration) should be directed to QTRS2018@griffith.edu.au . If you wish to discuss any issue please contact:

Dr John Minas

Griffith Business School, Griffith University

Phone: +61 7 3735 3664

Dr Anna Mortimore

Griffith Business School, Griffith University

Phone: +61 7 5552 8082

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- Annette.Morgan@cbs.curtin.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.

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](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](http://www.taxinstitute.com.au)

Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto:nationalevents@taxinstitute.com.au) Follow us on Twitter @TaxInstituteOz.

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## Overseas

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

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

### **Inaugural conference of the Partnership, LLP and LLC Law Forum**

Nottingham Trent University is hosting the Inaugural conference of the Partnership, LLP and LLC Law Forum at the Nottingham Law School. The Forum is scheduled for Thursday 5th April 2018 and attendance is free and is open to all, including academics, practitioners and postgraduate students, but advance registration is required: please email Elspeth Berry, Reader in Law at Nottingham Law School, at [elspeth.berry@ntu.ac.uk](mailto:elspeth.berry@ntu.ac.uk).

This one day conference brings together papers from leading researchers in the law of partnership, LLPs, LLCs and other alternatives to the private limited company.

This is a unique opportunity for those teaching or researching in these areas, or related areas such as company law, employment law or tax, to hear papers from academics, including Professor Geoffrey Morse and Professor David Milman and speakers from the US, Australia, Italy and the Netherlands. The conference will conclude with a discussion forum on matters arising from the papers and any other issues of interest to those working in the field.

Further details, including the full programme, can be found at:  
<http://partnershiplawforum.org>

### **Institute for Fiscal Studies Conferences and seminars**

<http://www1.ifs.org.uk/conferences/index.shtml>

### **Institute for Austrian and International Tax Law 2018 events:**

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

The **Institute for Austrian and International Tax Law** Vienna in cooperation with the Doctoral Program in International Business Taxation conference entitled: **Tax Treaty Arbitration**, Rust (Burgenland, Austria) from 5-7 July 2018.

The conference focuses on arbitration as a dispute resolution mechanism in international tax treaty practice. In a highly interactive environment, reporters from all over the world will share their experience on how the tax treaty dispute resolution mechanisms are implemented in their jurisdictions, what measures work in which contexts and what insights they can provide for other countries. The main focus of the discussions will be whether arbitration is an “answer” for solving tax treaty disputes and the effectiveness of Mutual Agreement Procedures or other alternative dispute resolution mechanisms in general. The national reporters will address the different procedural aspects of arbitration, the arbitration methods and decisions, and the relevant players in arbitration procedures. In addition, particular focus will be put on the relevance of the OECD Arbitration Model, the BEPS Project, the Multilateral Instrument and the EU Arbitration Convention with regard to arbitration provisions in bilateral tax treaties. Using the comparative approach in the analysis, we aim to provide the practical assessment of arbitration as a dispute resolution mechanism, its effectiveness and its expected practical impact in the future.

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Please find further details, the draft programme and the application form on our website: <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/conference-tax-treaty-arbitration-rust-5-7-july-2018/>

A doctoral seminar on the conference topic - to which everyone is invited - will take place on the afternoon of Thursday 5 July 2018 and the main conference will begin with a welcome dinner on the Thursday evening.

The working sessions will take place all day on Friday and Saturday. The conference will close after dinner on Saturday - departure is scheduled for Saturday evening or Sunday, depending on your travel arrangements.

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

3rd International Conference on Taxpayer Rights 3-4 May 2018, Amsterdam, the Netherlands <[https://www.ibfd.org/IBFD-Tax-Portal/Events/3rd-International-Conference-Taxpayer-Rights?utm\\_source=Jan-newsletter-2018&utm\\_medium=email&utm\\_campaign=GN25-01-2018&utm\\_term=events&utm\\_content=Events/3rd-International-Conference-Taxpayer-Rights](https://www.ibfd.org/IBFD-Tax-Portal/Events/3rd-International-Conference-Taxpayer-Rights?utm_source=Jan-newsletter-2018&utm_medium=email&utm_campaign=GN25-01-2018&utm_term=events&utm_content=Events/3rd-International-Conference-Taxpayer-Rights)>

4th Africa Tax Symposium 9-11 May 2018, Mombasa, Kenya <[https://www.ibfd.org/IBFD-Tax-Portal/Events/4th-IBFD-Africa-Tax-Symposium?utm\\_source=Jan-newsletter-2018&utm\\_medium=email&utm\\_campaign=GN25-01-2018&utm\\_term=events&utm\\_content=Events/4th-IBFD-Africa-Tax-Symposium](https://www.ibfd.org/IBFD-Tax-Portal/Events/4th-IBFD-Africa-Tax-Symposium?utm_source=Jan-newsletter-2018&utm_medium=email&utm_campaign=GN25-01-2018&utm_term=events&utm_content=Events/4th-IBFD-Africa-Tax-Symposium)>

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>

US Corporate Taxation 24-26 April 2018, Amsterdam

Tax and Technology 3-4 May 2018, Amsterdam

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 GCC VAT 6-8 May 2018, Dubai

Introduction to European Value Added Tax 5-8 June 2018, Amsterdam

Forthcoming transfer pricing courses

Transfer Pricing Masterclass 28-29 March 2018, Amsterdam

2-4 July 2018, Singapore

Principles of Transfer Pricing 9-13 April 2018, Amsterdam

27-29 June 2018, Kuala Lumpur

Transfer Pricing and Intra-Group Financing 24-25 May 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](http://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+

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

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

The **27th Annual Tax Research Network (TRN)** Conference will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018. Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries (P.A.L.Tuck@bham.ac.uk and A.Lymer@bham.ac.uk, respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the Society of Legal Scholars conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

The **19th Global Conference on Environmental Taxation** 26-28 September 2018, Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019. It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

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Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## **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**

Alberici, Emma 'Sugar tax and the power of big business: How influence trumps evidence in politics' ABC News Analysis 24 January 2018

<<http://www.abc.net.au/news/2018-01-24/sugar-tax-and-the-power-of-big-business/9353626>>

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

Recent postings include:

- Deborah Ralston, Jun Feng, Towards a self-funded retirement: The challenges for superannuation policy
- Nicholas Biddle, Francis Markham, Area level socioeconomic outcomes for Aboriginal and Torres Strait Islander Australians, 2016
- Peter Drysdale, Adam Triggs, Australia-Korea tax and welfare workshop: South Korea at the strategic heart of Australia's Northeast Asian economic interests

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Aqib Aslam and Alpa Shah, Sharing the Burden: Taxation of the Peer-to-Peer Economy, 08 February 2018  
David Tellis, All About Parliamentary Budget Office Costings, 05 February 2018  
Xiaodong Gong, Robert Breunig and Matthew Taylor, Quantifying the Effects of Child Care Subsidy Reform on Labour Supply, Child Care Demand and Household Finances for Two-Parent Households, 01 February 2018

Coulton, Jeff 'Qantas and other big Australian businesses are investing regardless of tax cuts' *The Conversation* 24 January 2018  
<<https://theconversation.com/qantas-and-other-big-australian-businesses-are-investing-regardless-of-tax-cuts-90536>>

(2017) 15 (3) *e Journal of Tax Research*  
<https://www.business.unsw.edu.au/research/research-journals/atax-journal/current-issue>  
The purpose of tax law: A perspective on financial instruments' fair value adjustments in Portugal – António Martins and Daniel Taborda  
Encouraging superannuation income streams with tax-free earnings to be taken in a form that provides longevity insurance – Rami Hanegbi  
Tax professionals' profiles concerning tax noncompliance and tax complexity: Empirical contributions from Portugal – Ana Clara Borrego, Cidália Maria Mota Lopes and Carlos Manuel Ferreira  
GST compliance and challenges for SMEs in Malaysia – Yong Mun Ching, **Jeyapalan Kasipillai** and Ashutosh Sarker  
A cross-cultural study of religiosity and tax compliance attitudes in Malaysia and Turkey – Raihana Mohdali, Serkan Benk, Tamer Budak, Khadijah MohdIsa and Salwa Hana Yussof  
The role and dimensions of taxpayer commitment in tax compliance behaviour – Marina Bornman and Jurie Wessels

**Graw, Stephen** 'Startup investors don't get the same tax breaks with crowd-funding' *The Conversation* 29 January 2018  
<<https://theconversation.com/startup-investors-dont-get-the-same-tax-breaks-with-crowd-funding-90438>>

Lasker, Phillip 'The taxman is after your bitcoin profits — though the law is a grey area' ABC News 30 January 2018 <<http://www.abc.net.au/news/2018-01-30/bitcoin-cryptocurrency-tax-avoidance-profits/9374224>>

Mitchell, Jason 'Non-profit? It's not what you think it means' (2018) 46 *Australian Business Law Review* 32-53

**Sadiq, Kerrie** & McCredie, Bronwyn 'Companies that pay more tax deliver shareholders better returns: new study' *The Conversation* 24 January 2018  
<<https://theconversation.com/companies-that-pay-more-tax-deliver-shareholders-better-returns-new-study-90386>>

Steele, Colin 'Open access can rescue precious research from greedy publishers' *The Australian Higher Education* 24 January 2018 p 25

**Wallis, Chris** (Letter to the editor) 'Main residence status is a sacred cow' *Australian Financial Review* 23 January 2018 p 33

**Overseas**

[Type here]

*Bulletin for International Taxation* Number 1 - 2018

Tax treaty monitor - Canada/Costa Rica/Mexico/United States/International/OECD - The Interpretation and Application of the Preamble and Article 6(1) of the OECD Multilateral Instrument in the Context of North American Tax Treaty Networks - Juan Angel Becerra  
International/OECD - Anti-Abuse Measures in Tax Treaties Following the OECD Multilateral Instrument - Part 1 - Christopher Bergedahl  
International/OECD - Treaty Abuse in the Post-MLI World: A Critical Focus on the Principal Purpose Test - Robert J Danon  
Brazil/Colombia/South Africa/ Uganda/ Uruguay/International/OECD - Comprehensive Tax Treaties and Tax Information Exchange Agreements: Assessing Exchange of Information Mechanisms to Ensure Transparency in a Globalized World from the Perspective of Developing Countries - Thomas Dubut, Festus Akunobera, Addy Mazz, Natalia Quiñones, Luís Eduardo Schoueri, Craig West, Pasquale Pistone and Frederik Zimmer  
Pakistan - Weaknesses of Pakistan's Tax System - Bilal Hassan

*European Taxation* Number 1 - 2018

Austria/Germany/European Union - Austria v. Germany (Case C-648/15): The ECJ and Its New Tax Treaty Arbitration Hat - Bob Michel  
Italy - The Principal Purpose Test and the Principle of Good Faith: Two Sides of the Same Coin? Stefano Morri and Stefano Guarino  
International - Spirit of Tax Law and Tax (Non-) Compliance: Reflections on Form and Substance - Piergiorgio Valente  
International - A Collaborative Relationship in the Resolution of International Tax Disputes and Alternative Measures for Dispute Resolution in a Post-BEPS Era - Gracia M Luchena Mozo  
EU update – Commission - Oana Popa; Council - Oana Popa  
What's going on in ...  
Cyprus - The Judicial System of Cyprus and Taxpayer Rights - Yiannis Tsangaris  
France - The French Anti-Abuse Rule Implementing the EU Parent-Subsidiary Directive (90/435) is Contrary to EU Law - Luca Romanelli

International Bureau of Fiscal Documentation White Papers

This month we are pleased to publish four new white papers on a range of interesting topics:

- Revenue losses due to VAT gaps – a study of selected African countries
- BEPS in Latin America (Part I): A review of the implementation of minimum standards and peer review process
- Corporate Income Tax Reform in Latvia
- Major Tax Developments of 2017

<[https://www.ibfd.org/IBFD-Tax-Portal/White-Papers?utm\\_source=Jan-newsletter-2018&utm\\_medium=email&utm\\_campaign=AP25-01-2018&utm\\_term=white-paper&utm\\_content=IBFD-Tax-Portal/White-Papers](https://www.ibfd.org/IBFD-Tax-Portal/White-Papers?utm_source=Jan-newsletter-2018&utm_medium=email&utm_campaign=AP25-01-2018&utm_term=white-paper&utm_content=IBFD-Tax-Portal/White-Papers)>

Navarro, Aitor *Transactional adjustments in transfer pricing*, Amsterdam, International Bureau of Fiscal Documentation, 2018 (Volume 40 in the Doctoral Series) ISBN: 978-90-8722-435-6; 390 pp, EUR 115 / USD 135 (VAT excl)

## 19 Quotable quotes

“When Mr Joyce says people are better off putting on a pair of joggers than relying on Government to help them kick the soft-drink habit, he seems to be singing directly from the Big Soda songbook.

Coca-Cola has spent millions funding researchers to tell the public a lack of exercise is worse for you than sugar despite the growing chorus of cardiologists, GPs and independent nutrition scientists advising overweight people against trying to run off a bad diet.”

Source: Alberici, Emma ‘Sugar tax and the power of big business: How influence trumps evidence in politics’ ABC News Analysis 24 January 2018  
<<http://www.abc.net.au/news/2018-01-24/sugar-tax-and-the-power-of-big-business/9353626>>

\*\*\*\*\*

“This is Brian.

He’s a business owner and right now, he and hundreds of people like him are struggling.

As it is, he can barely afford the millions he pays his tax accountant to keep his taxable income below zero.

He has to scrimp and save his airline bonus points to fly business class to his offshore production hubs.

Soon, he won’t be able to afford to pay his executives multi-million dollar bonuses – or his staff any wages at all! – All because of AUSTRALIA’S PUNITIVE COMPANY TAX RATE.

It’s time to help Brian. It’s time to take money from those rorting welfare cheats and put it where it belongs: in Brian’s pockets!

**SHOW YOU CARE. SUPPORT COMPANY TAX CUTS NOW”**

Source: Cathy Wilcox cartoon, *Sydney Morning Herald* 24 January 2018 p 17 and *The Age* 22 January 2018 < <http://www.theage.com.au/comment/the-age-letters/economic-matters-the-reality-behind-the-jobs-statistics-20180122-h0mm15.html>>

\*\*\*\*\*

“Anna Kendrick was ready to meet with her accountant to discuss tax returns and mortgage repayments.”

Source: Caption to a photo taken at the Grammy Awards 28 January 2018  
<<https://thenewdaily.com.au/entertainment/style/2018/01/29/grammys-red-carpet>>

\*\*\*\*\*

“As the Government pushes ahead with its company tax cut plan, Australian Super chairwoman Heather Ridout said it had become a polarising proposition that had put business offside.

Ms Ridout told Q&A Australia needed comprehensive tax reform rather than a reduction in just one area.”

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Source: Lipson, David & Yaxley, Louise 'Treasurer Scott Morrison wants workers paid more, but won't say how much' ABC News 6 February 2018  
<<http://www.abc.net.au/news/2018-02-06/deal-to-cut-wages-in-exchange-for-tax-cuts-shot-down/9399484>>

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"There is no compelling evidence that giving the country's biggest companies a tax cut sees that money passed on to workers in the form of higher wages. Treasury modelling relies on theories that belie the reality that's playing out around the world.  
... "It's also disingenuous to talk about a 30 per cent rate when so few companies pay anything like that thanks to tax legislation that allows them to avoid paying corporate tax."

Source: Alberici, Emma 'There's no case for a corporate tax cut when one in five of Australia's ...' ABC News [www.abc.net.au/news/2018-02-14/company-tax-rate-cut-arguments.../9443874](http://www.abc.net.au/news/2018-02-14/company-tax-rate-cut-arguments.../9443874) But the story has since been removed from the ABC website. See Fernyhough, James 'ABC removes article criticising Turnbull's tax cuts, citing 'editorial standards' *New Daily* 16 February 2018  
<<https://thenewdaily.com.au/money/finance-news/2018/02/16/abc-removes-article-editorial-standards>>

"The Australian Financial Review's Rear Window column pointed out on Friday that free available data produced by the Australian Taxation Office showed that 32 of Australia's largest 50 companies paid \$19.33 billion in company tax in the 2015-16 year, further noting the other 18 paid nothing because they lost money or were carrying over previous losses." Source: Mason, Max 'ABC began review of corporate tax stories before government complaints' *Australian Financial Review* 19 February 2018 p 28 <<http://www.afr.com/business/media-and-marketing/tv/abc-began-review-of-corporate-tax-stories-before-government-complaints-20180217-h0w97m>>

Watkins, David & Hodges, Cedric 'Our ABC perpetrates a tax fraud' *Australian Financial Review* 19 February 2018 p 38 and electronically as 'Deloitte Access Economics debunks the ABC's company tax denialism'  
<<http://www.afr.com/opinion/columnists/deloitte-access-economics-debunks-the-abc-company-tax-denialism-20180218-h0w9eu>>

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## ATTA News March 2018

<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>

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### **1 Presidential column**

As we head towards the Federal Budget in early May it is a good opportunity for many of us to try to lead and engage in the tax policy debates about possible reforms. This debate can include our analysis about the effectiveness (or otherwise) of past tax reforms. We can be well placed to provide evidence and comprehensive analysis that can be sometimes lacking when it comes to the politics of tax reform. It can be tempting for politicians to be ‘seen to be doing something’, even though proposed reform can be under-developed. Also, it is critical that the cost to tax revenue is fully considered before tax concessions are introduced, as once introduced it is extremely difficult to remove tax concessions. So I encourage you to start thinking of how you may contribute to this important discussion.

Also, please consider making a submission to our *Journal of Australasian Tax Teachers Association* as the call for papers is due in under a month (see the call below). Also, if you and your institution are interested in hosting the 2020 ATTA Annual Conference please contact me, as it is important to have a good lead in time in organising this event.

Below are the minutes from our recent AGM in January.

All the best

Brett Freudenberg  
President – ATTA

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## **2 ATTA 2018 AGM minutes**

**Date & time:** Friday 19 January 2018 at 3.15pm

**Venue:** The Pavilion, Building H, Monash University, Caulfield Campus

**Present:** There were 55 members present.

**Apologies:** Tom Delany, Michael Dirkis, Colin Fong, Dale Pinto, Michael Walpole, Robin Woellner.

### **1. Minutes of the previous meeting:**

These were signed as an accurate report. Moved by Annette Morgan, seconded by Lisa Marriott, agreed unanimously.

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

Any such matters were dealt with under other items.

### **3. Reports:**

President's Report 2018 ATTA AGM

Dr. Brett Freudenberg

Year in Review

2017 has been a big year for many of us – with change and disruption become more a part of our lives. More and more we need to adapt to this change and reflect on what it means for the tax profession, how we teach and research. This change can be unsettling, but can present us with opportunities.

In the midst of this change it is great that we have the constant that is ATTA.

As ATTA president it is my pleasure to be able to do my part to contribute to this great organisation.

Of course, Gordon Cooper our Patron passed away suddenly last year. While this was upsetting to many of us, it was great that our tax family was there for support and to celebrate Gordon's life. The ways that we have tried to celebrate Gordon's contribution include:

- Many of us attended Gordon's funeral
- Tribute in JATTA
- Letter and card of thoughts to Gordon's wife Kath to let her know her tax family has her in their hearts and thoughts.
- A donation of \$1,000 to the Variety Club.

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- IFA-ATTA sponsorship of the Bi-annual Gordon Cooper Memorial Lecture to help pay for an prominent international speaker to attend the ATTA Conference. The first one will be for the 2020 ATTA Conference.
- The Gordon Cooper AM PhD Presentation Prize (which will entitle the winner to free ATTA Conference Registration in the following year). The first one will be for the 2019 ATTA Conference.

## 2017 Initiatives

Some of our initiatives in 2017 have included:

### **LinkedIn ATTA Group** (please contact me if you are not already connected)

- **Advancing Women in Tax Scholarship** of \$5,000 over 5 years (\$1,000 per year) – to assist with publication as well as mentorship. Thank you to Lisa Marriott and Fiona Martin. And I congratulate this year’s winner Anna Mortimore.
- **Digitisation of past ATTA papers** with a budget of \$5,000 we are trying to ensure that we have an extensive database available to members of past ATTA papers as well as leading tax pieces (on PANDORA). Thank you to Michael Dirkis for the idea and the many past papers he has provided. And thank you to VP Annette Morgan for leading this project.
- **Life Membership:** At the conference dinner I announce the awarding of ATTA Life Membership to past ATTA-Hill Medal Winners (who join Dr David Smith), these people were: Colin Fong, Professor Adrian Sawyer, Professor Binh Tran-Nam, Michael D’Ascenzo AO, Associate Professor Les Nethercott, Professor Kerrie Sadiq, Professor Michael James Dirkis, Cynthia Coleman, Professor John Prebble QC, Professor Rick Krever, Professor Dale Pinto, Professor Michael Walpole, The Hon Richard Edmonds, SC, Emeritus Professor Margaret McKerchar, Professor Chris Evans, Patrick Gallagher.
- **Photos of past events & ATTA-Hill Medal Winners:** We have endeavoured to ensure that we have as many as possible photos up from past conferences and winners. Thank you to Robin Woellner for his contributions in this regard – it is greatly appreciated that you have captured these moments for us.
- **Continued support for OUP ATTA Doctoral Series:** I happy to announce that OUP has agreed to continue its support of the Doctoral Series for the 2018 edition. And I congratulate again the 2018 winner Ann Kayis-Kumar.

### **ATTA Executive news**

**President-Elect:** I would like to announce that pursuant to Clause 16 of the ATTA Constitution, the ATTA Executive is proud to announce that Professor Lisa Marriott will be President-Elect, with Lisa becoming ATTA President at the end of next year’s ATTA AGM.

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Please note there will be two positions available on the ATTA Executive at next year (at the 2019 AGM) – I encourage people think about whether they would like to be part of the ATTA Executive to speak to me about the opportunities it presents.

I extend my gratitude and thanks to the following people:

#### **ATTA Executive**

- Vice-President: Lisa Marriot
- Vice-President: Kathrin Bain
- Vice-President: Annette Morgan
- Secretary: Brett Bondfield
- Treasurer: Shirley Carlon

#### **2017 ATTA Conference organisers and 2017 JATTA Edition**

- Jonathan Barrett,
- Lisa Marriott, and
- Andrew Smith

#### **2018 ATTA Conference organisers**

- Ken Devos,
- Diane Kraal,
- Jonathan Teoh,
- Wayne Gumley, and
- Shafi Khan

and their professional support team:

- Lesley Soan,
- Kerry Allision, and
- Hannan Sweetman

#### **2018 ATTA Conference Keynote Speakers**

The Honourable Justice Pagone of the Federal Court

Andrew Mills Second Commissioner, Law Design and Practice at Australian Taxation Office

Paul Drum, Head of Policy, CPA Australia

Ali Noroozi, Inspector General of Tax

Ian Taylor, Chair of the Tax Practitioners Board

#### **Patron**

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Cynthia Coleman

**ATTA Newsletter and Membership Guru**

Colin Fong

**ATTA Website Co-ordinator**

Maree Magafas (UNSW)

**ATTA Auditor**

Richard Collins

**Sponsors**

Thank you to our sponsors as well – as your generosity is truly appreciated.

Silver: Oxford University Press

Dinner: Oxford University Press

OUP-ATTA Doctoral Prize: Oxford University Press

Bronze: Thomson Reuters and UniSuper

Prize Sponsor: CPA Australia and Just Tax Consulting

In a post-script I would like to congratulate this year's **prize winners at the 30th ATTA Conference:**

**Best Tax Doctoral Paper Prize:** Arnaldo Purba: Cross Border Profit Shifting: Evidence from Indonesia

**Best Tax Research Paper Prize:** Melinda Jane and Andrew Maples: Small Tax Disputes Resolution in New Zealand: Making Taxpayers “Winners” not “Losers”

**Best Tax Presentation Prize:** Astrid Amilia Suntoro: The Challenges of Implementing Value-Added Tax on E-Commerce Transactions in Indonesia

Treasurer's Report 2018 ATTA AGM

Shirley Carlon

The audited accounts were displayed on the screen at the meeting.

**Comments on the accounts:**

The revenue and expenditure statement for 2016-17 reflected **a deficit for the year of \$2,911.**

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On the income side there was a small deficit from the 2016 conference held at UNSW Sydney. The university covered the deficit and it is reflected as break-even for the conference activity. The interest income from the Investment Saving Account was \$535. The main outgoings are for the audit & accounting services and the honorariums.

**The accumulated funds at 30 June 2017 were \$70, 091.** The auditor will prepare the tax return for lodgement.

The 29th conference hosted by Victoria University held in 2017 has resulted in a surplus of approximately \$NZ 5,000. The funds will be remitted shortly and reflected in next year's accounts.

At the AGM last year, the meeting approved of \$10,000 of the surplus funds to be used to further the interests of ATTA. As per the president's report, expressions of interest were received by the executive, and two projects were approved. \$5,000 over 5 years (\$1,000 per year) to advance women in tax scholarship. The 2017 awardee was Anna Mortimore, who will be paid shortly. The second \$5,000 has been allocated to cover costs associated with the digitisation of past ATTA papers. To date no costs have been incurred but this project is ongoing.

Secretary's Report 2018 ATTA AGM

I have nothing to add to the fulsome reports of the President and Treasurer.

Brett Bondfield: ATTA Secretary.

#### **4. Confirmation of State/Territory/NZ representatives:**

(ACT): Vacant; (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.

[post-script that Sonali Walpola at ANU College of Business and Economics has accepted to be the ACT representative]

#### **5. Appointment of auditor:**

Richard Collins was appointed ATTA auditor.

#### **6. Expressions of interest for hosting ATTA 2020 and 2021.**

It was raised that currently we are looking for a host for the 2020 ATTA Conference (which should be an Australian university), as the 2021 ATTA Conference will be hosted in New Zealand.

If you and your institution are interested in hosting the 2020 or the 2021 ATTA Conference please contact the President.

#### **7. General business:**

[Type here]

Miranda Stewart informed the meeting that IFA Australia would sponsor a biennial lecture in recognition of Gordon Cooper to be presented at ATTA's Annual Conferences.

The details of various upcoming conferences were advised to the meeting. These will be publicised in the usual way in the ATTA News.

## **8. Conclusion:**

Meeting ended: 4.10pm

## **3 Call for Papers: 2018 edition of JATTA**

The closing date for submissions to the next edition of the *Journal of the Australasian Tax Teachers' Association* (JATTA) is **Monday 16 April 2018**.

All papers on taxation will be considered for publication. In particular, JATTA welcomes submissions from authors of the 2018 ATTA conference papers and other papers on the theme of this year's ATTA conference – '*Sharing the Burden- Tax Reforms Shifting Winners and Losers*'

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](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 Ken Devos at [ken.devos@monash.edu.au](mailto:ken.devos@monash.edu.au) and Diane Kraal at [diane.kraal@monash.edu.au](mailto:diane.kraal@monash.edu.au) no later than **Monday 16 April 2018**.

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

Congratulations to Associate Professor, **Catriona Lavermicocca** on her appointment as Associate Dean Programmes and Pathways (PG) at Macquarie University Faculty of Business & Economics.

\*\*\*\*\*

Welcome to **Sonali Walpola**, who takes over from Miranda Stewart as the ACT representative for ATTA.

[Type here]

## **5 New Zealand developments**

After a slow start to the year, we have seen a bit more movement in the tax space in the past few weeks. First, in a change that was signalled by the new government, a Supplementary Order Paper was released on 15<sup>th</sup> February proposing to amend the current “bright-line” test for property from two years to five years. At the present time, funds received from property sales are income when the property is sold within two years of acquisition (with some exceptions such as the property is the primary residence of the taxpayer).

We have also had a number of other signals from the government in recent days. Both the Minister of Revenue, Hon Stuart Nash, and the Chair of the Tax Working Group, Sir Michael Cullen, addressed the International Fiscal Association’s conference in Queenstown in the first weekend of March. Both speeches provided an indication of the way forward for tax in New Zealand. The Minister of Revenue spoke at length on fairness and simplicity, including: addressing current inequities in the tax system, ensuring small businesses aren’t overly burdened in compliance costs for tax purposes, and ensuring entrepreneurs have sufficient incentives to invest in research and development. Specific policy tools that were raised by the Minister of Revenue include:

- Ring-fencing residential tax losses. This has been a topic that has been raised previously, but now appears to have officials actively working on policy development.
- BEPS and continuing work focusing on tax paid by multi-nationals.
- Considering reinstating a tax credit for research and development.

Michael Cullen’s address covered the ‘purpose, principles, and possibilities’ of the Tax Working Group. Fairness, economic sustainability and productivity, and supporting a sustainable revenue base, were all highlighted. The background paper was released on 14<sup>th</sup> March, but submissions were called for before the paper was released. Submissions are due at the end of April.

Of interest was the acknowledgement of the broad principles for assessing the tax system (largely used in the previous Tax Working Group) of efficiency, equity and fairness, revenue integrity etc. This was supplemented with an acknowledgement that these serve well for narrow analysis but are not sufficiently broad to cover the range of views held by the public on the purposes and principles of the tax system. Thus, the Tax Working Group will use the traditional criteria, but will extend this to include values as outlined in the Treasury’s Living Standards Framework. The Living Standards Framework focus is on increasing collective wellbeing, through four ‘capital stocks’ that are necessary for intergenerational wellbeing. The four capital stocks are financial and physical capital, human capital, social capital and natural capital. The aim of including the Living Standards Framework in the Tax Working Group process is to ensure the discussion does not focus narrowly on financial capital. In addition, as organisations and individuals are invited to provide their views on the future of tax, this provides for a wider range of perspectives to be included in the overall review.

Lisa Marriott

## **6 Call for papers**

### **The 9th Queensland Tax Researchers’ Symposium (QTRS)**

[Type here]



Griffith University Business School will host the 9th Queensland Tax Researchers Symposium (QTRS) on Monday **9 July 2018**.

This event brings together tax academics, research higher degree students, tax practitioners and ATO professionals to discuss and present their current research. The QTRS is an annual event, which commenced in 2010.

The 2018 Symposium will be held at Griffith University's Gold Coast campus located in Southport. The venue is directly accessible by light rail.

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 topic. While registration is free, numbers are limited and attendees will need to register by Monday **16 April 2018**.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by **30 April 2018** (500 words). Authors will be notified of their acceptance by **11 May 2018**. Note it is possible for tax academics to attend without presenting.

Save the date for the QTRS. Further information on the location, transport and accommodation on the Gold Coast will be made available in the next newsletter.

General enquiries about the QTRS (including paper submissions and registration) should be directed to [QTRS2018@griffith.edu.au](mailto:QTRS2018@griffith.edu.au) . If you wish to discuss any issue please contact:

Dr John Minas  
Griffith Business School, Griffith University  
Phone: +61 7 3735 3664

Dr Anna Mortimore  
Griffith Business School, Griffith University  
Phone: +61 7 5552 8082

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Professor Michael Blissenden is running an international stream on **Legal Education** in Athens, as part of an **ATINER conference**, from 16-19 July 2018 and is now calling for abstracts to be submitted.  
See following link: [www.atiner.gr/stream-proposals.pdf](http://www.atiner.gr/stream-proposals.pdf)  
Papers subsequently submitted will go through double blind process and the aim is to publish in the *Athens Journal of Education*.

Professor Michael Blissenden  
School of Law, Western Sydney University

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**Law, Love and Revenge: Themes from The Merchant ...'**  
Australasian Law Teachers Association Conference, Curtin Law School 4-6 July 2018

**Call for Abstracts**

[Type here]

‘If you prick us, do we not bleed? If you tickle us, do we not laugh?’  
So says Shylock in Act III, Scene I of Shakespeare’s *The Merchant of Venice*.  
For teachers of law, there many lessons to be learned, or taught, from the  
humanity – and the inhumanity – of the characters in *The Merchant* and the  
play’s meditation on law, love and revenge. In response to those broad but  
timeless themes, the Curtin Law School invites submissions of abstracts for paper  
presentation at the 2018 ALTA Conference. You may wish to consider one of the  
following themes:

- Thou shalt have justice: law and social justice
- But love is blind: law and the regulation of human relationships
- (the) villainy you teach me: law and ethics
- fie upon your law!: law and otherness
- and lawfully by this: law and civil relations
- my ducats!: money, mercy and the regulation of commercial relationships

This conference is being hosted by the Curtin Law School at its heritage-listed  
City Building at 57 Murray Street, Perth. The ALTA conference provides a  
supportive environment for teachers of law to present papers on their areas of  
research, and it is also a great place to develop networks and friendships with  
other teachers of law within Australasia. All submissions are welcome but those  
from ALTA members will be given preference.

Those who wish their abstract to be considered as part of one or more particular  
ALTA Interest Group(s) should indicate this clearly:

- Clinical Legal Education and Practical Legal Training
- Competition and Consumer Law
- Company Law
- Comparative and Asian Law
- Constitutional Law
- Criminal Law
- Dispute Resolution
- Environmental Law
- Equity and Trusts
- Ethics and the Legal Profession
- Evidence and Procedure
- Family Law
- Indigenous Peoples and the Law
- Intellectual Property
- International Law
- Labour Law
- Law and Computers
- Law and Economics
- Legal Theory and Law in Context
- Law and Medicine
- Law and Social Justice
- Law for Non Law Students
- Legal Education
- Legal History
- Legal Research and Communication
- Property Law
- Revenue Law
- South Pacific and Legal Studies
- Tort and Contracts

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Please note that notwithstanding the above options, the Conference Committee reserves the right to allocate accepted proposals to panels according to stream or subject areas.

#### Submission Guidelines

Submissions must be sent in via the online form on the ALTA 2018 website.

Submissions must include:

- Your submission title
- The Conference stream and interest group that your submission covers
- Author(s) and affiliation(s) and a contact email

#### Presentation

Presentations will generally be 20 minutes in length, including introduction and question time.

#### Selection Criteria

Submissions will be reviewed on the following criteria:

- Significance and relevance of paper to conference theme of 'Law, Love and Revenge: Themes from The Merchant ...'
- Choice of topic and analysis of issues
- Quality of originality and research
- Relationship to literature and theory
- Coherence of argument and structure
- Clarity of conclusions and
- Writing style and referencing.

#### Notification

The ALTA 2018 Committee will notify authors of acceptance by 31 March 2018. All presenters will be required to register for the conference by 30 April 2018 to be included in the Conference program. Accepted presenters who fail to register by the deadline will be withdrawn from the Conference proceedings. Please note that all Conference costs, including registration fees, must be met from the presenter's own resources.

The lodgement of a submission does not indicate automatic inclusion in the Conference program. Receipt and acceptance will be acknowledged to the person submitting. Further communication will be with the submitting author only unless otherwise directed.

For further information please visit the conference website or email the conference organiser Promaco Conventions on [promaco@promaco.com.au](mailto:promaco@promaco.com.au).

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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](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

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**4th Berlin-Vallendar Conference on Tax Research Call for Papers**  
Submission Deadline: April 13, 2018

[Type here]

The 4th Berlin-Vallendar Conference on Tax Research will be held on July 11–12, 2018 at WHU – Otto Beisheim School of Management in Vallendar. The WHU is situated in the Rhine valley – a famous UNESCO World Heritage site populated with romantic medieval castles and picturesque vineyards. There is a direct train connection running from Frankfurt Airport (duration about 1 hour). The conference is organized jointly by Frank Hechtner, TU Kaiserslautern and Martin Jacob, WHU – Otto Beisheim School of Management, Vallendar. The conference provides tax researchers an opportunity to present their current projects. We welcome all papers in the broad area of taxation. There is no limitation to certain research methods.

A limited number of selected papers will be presented. Presenters will benefit from a formal discussant and general audience feedback. We also welcome interested participants who do not present a paper. The number of attendees is limited. There is no conference fee for attending and local expenses will be partially covered.

Please submit your full paper electronically to **taxation@whu.edu** by **April 13, 2018**. Authors chosen to present papers will be notified by **April 27, 2018**.

Please feel free to contact the organizers Frank Hechtner (hechtner@wiwi.uni-kl.de) or Martin Jacob (martin.jacob@whu.edu) for further information. We look forward to seeing you in Vallendar.

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The **19th Global Conference on Environmental Taxation** will be held on 26–28 September in Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. The deadline for the Call for Papers is April 30, 2018. Early submissions will be reviewed on a rolling basis. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

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The **27th Annual Tax Research Network (TRN) Conference** will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018

The call for papers is now open. **Extended abstracts should be submitted by 31 March 2018**

Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

#### **Call for papers**

The focus of the Conference is tax research from different perspectives. The Conference continues to be a multidisciplinary event and will be of particular interest to accountants, lawyers, economists, sociologists, anthropologists and

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historians and a wide variety of other scholars from the social sciences and humanities.

You are cordially invited to submit a paper for this conference. There is no specific theme although there is a particular interest in papers with a strong theoretical grounding, innovative aspects and /or interesting empirical results. Proposals for papers must be sent to the conference organisers at [trn-conference@contacts.bham.ac.uk](mailto:trn-conference@contacts.bham.ac.uk), by 31 March 2018. The proposal should take the form of an extended abstract of between 1,500 and 2,000 words. You will be notified whether or not your paper is accepted by 30 April 2018. Full versions of accepted papers must be submitted by 31 July 2018. Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries ([P.A.L.Tuck@bham.ac.uk](mailto:P.A.L.Tuck@bham.ac.uk) and [A.Lymer@bham.ac.uk](mailto:A.Lymer@bham.ac.uk), respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the **Society of Legal Scholars** conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

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### **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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

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**7 Fulbright Scholarship applications for Australian applicants are now open and will close on 15 July 2018**

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This year we have effectively doubled the number of scholarships on offer thanks to our new FULBRIGHT FUTURE Scholarships, our most generous program ever. FULBRIGHT FUTURE Scholarships offer funding for full tuition/visiting researcher fees at any U.S. institution, as well as travel and living costs. By facilitating innovative, impact-focused projects, this program seeks to improve the health, well-being, and prosperity of Australians.

Find more information about the FULBRIGHT FUTURE Scholarships at:  
<https://www.fulbright.org.au/scholarships/future/>

## **8 ATTA people in the media**

### **Deutsch, Robert**

The Business ABC News TV 13 March 2018 on Tax battle  
<<http://www.abc.net.au/news/programs/the-business/2018-03-13/robert-deutsch-speaks-to-the-business/9545072>>

### **Martin, Fiona**

SBS World news about multinational tax transparency on 14 February 2018  
<<https://www.sbs.com.au/news/video/1161232963851/Australias-biggest-companies-hoping-for-lower-corp>>

## **9 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](http://www.ifa.nl/activities)). You may also contact Miranda Stewart, who represents Australia on the IFA Permanent Scientific Committee ([miranda.stewart@anu.edu.au](mailto:miranda.stewart@anu.edu.au)).

## **10 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

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<<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 (No 2)* [2018] FCAFC 27, Siopis, Logan and White JJ - 22 February 2018

Costs - appeal – two grounds of appeal – each party was successful on one ground of appeal – the appellant was successful on an argument raised in a late amendment to the grounds of appeal – whether each party should bear their own costs.

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2018/2018fcafc0027>>

*Rowntree v Commissioner of Taxation* [2018] FCA 182, Rares J - 1 March 2018  
Income tax – assessment of receipts of income said to be loans – appeal from Administrative Appeals Tribunal decision that assessment based on finding receipts were income not excessive under s 14ZZK of Taxation Administration Act 1953 – whether Tribunal erred by finding that objectively receipts by taxpayer from companies he controlled were income despite finding that taxpayer believed transactions were loans to him

Evidence – consideration of proof of contract where same person controlling mind of both companies or parties to a payment by one to the other without contemporaneous documents evidencing purpose or agreement – whether belief of person being controlling mind of both parties as to legal effect of payments sufficient evidence of that effect

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0182>>

Colin Fong

## 11 Tax and related meetings

### Local

2018 Thought Leadership **Multi-National Tax Enterprise Taxation and Structuring** Presented by Emeritus Professor Henry (Hank) Lischer  
Taxation and Business Law at UNSW Business School invites you to attend a Thought Leadership Session - Multi-National Enterprise Taxation and Structuring in 2018 on April 10, 2018. This year's lecture will be delivered by Emeritus Professor Henry (Hank) Lischer, hosted by Greenwoods & Herbert Smith Freehills.

Professor Lischer has participated in numerous continuing legal education programs on the subject of taxation and estate planning. He received the First Class Finance Award from the Ministry of Finance of the Republic of China for his service as SMU administrative director of the Academy of International Taxation. He was elected a Fellow of the American College of Tax Counsel, and an Academic Fellow of the American College of Trust and Estate Counsel. He served as Professor-in-Residence on the staff of the Chief Counsel of the Internal Revenue Service in Washington, D.C. He has taught Income Taxation, Corporate Taxation, Taxation of Business Entities, U.S. International Taxation, Tax Treaties, Taxation of Property Dispositions, Tax Accounting, Tax Practice

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and Professional Responsibility, Estate and Gift Taxation, Taxation and Fiscal Policy, United States Taxation of International Transactions (at University of Konstanz); Survey of U.S. Taxation (at University of Konstanz), Specific Tax Jurisdictions - North America (at University of New South Wales).

He has been a visiting faculty member at the University of Konstanz, Germany; the University of Otago, Dunedin, New Zealand; the University of New South Wales, Sydney, Australia; Georgetown University; and the Distinguished Visiting Chairholder at the University of Alabama.

When: 6 - 8pm, Tuesday 10 April, 2018

Where: Greenwoods & Herbert Smith Freehills, 161 Castlereagh Street, Sydney

For any questions please contact: Maree Magafas [m.magafas@unsw.edu.au](mailto:m.magafas@unsw.edu.au)

[Register Here](#)

<https://www.eventbrite.com.au/e/thought-leadership-multi-national-enterprise-taxation-and-structuring-in-2018-tickets-32104248672>

You are invited to a seminar by Roberta Mann, University of Oregon, USA. Held at UNSW, School of Tax and Business Law. Please note the topic of her seminar:

**How do Corporate Tax Rates Affect Corporate Social Responsibility?**

Presenter: Professor Roberta Mann

Date: Wednesday, 28 March 2018; Time: 12:30-2:00pm. Room: 2055, Level 2, Quadrangle Building. A light lunch will be provided from 12:00pm

Bio:

Roberta Mann teaches and writes about tax law, with a particular emphasis on how the tax system affects the environment. Professor Mann served as the only tax lawyer on the National Academies of Science committee studying the greenhouse gas impact of the Internal Revenue Code. She is active with the ABA Tax Section, the National Tax Association, and the Portland Tax Forum, and regularly speaks at the annual Global Conference on Environmental Taxation. Before beginning her teaching career, Professor Mann served on the staff of the Joint Committee on Taxation and worked for the Office of Chief Counsel of the Internal Revenue Service in Washington, D.C. Mann earned her LLM in Taxation with distinction from Georgetown University Law Center and her J.D. cumlaude from the Arizona State University College of Law. Mann also holds an M.B.A. from Arizona State University. Scholarly work includes, "Controlling the Environmental Costs of Obesity," 47 *Environmental Law* (2017) (symposium). Roberta was awarded the John Raneri 2018 Fellowship.

Abstract:

A growing literature has developed on the topic of enforcement crowding out altruism. This literature may apply to the idea of corporate social responsibility. If the government requires social responsibility, by imposing a carbon price or by otherwise increasing tax liabilities to pay for social goods, does that reduce the corporate social response? Similarly, would reducing regulations and corporate tax liability increase the social response? The U.S. and Australia have significant differences in corporate taxation under 2017 law. Post-2017, the U.S. is moving closer to Australia in its corporate tax rate and also in its international tax system. In both the U.S. and Australia, corporations use tax strategies to reduce their effective tax rates (ETRs). Using a case study approach, we examine whether low corporate tax rates appear to encourage firms' investment in sustainability. We compare selected U.S. and Australian multinational corporations (MNCs) on ETR and CSR. As companies in different industries face different ETRs, we select companies in different industries. According to a 2016 analysis by the U.S. Treasury, the retail industry faces the highest ETR (27%) while mining (20%) and information technologies (21%) face lower ETRs. We will examine corporate sustainability reports and data on ETRs of selected companies and attempt to draw conclusions on characteristics of companies that score well on

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environmental CSR and how these companies are affected by the legal and tax systems under which they operate. We will compare the U.S. and Australian systems, identify best practices, and offer recommendations for reform. Please RSVP to [l.clarey@unsw.edu.au](mailto:l.clarey@unsw.edu.au) for catering purposes

**The 9th Queensland Tax Researchers' Symposium (QTRS).** Griffith University Business School will host the 9th Queensland Tax Researchers Symposium (QTRS) on Monday 9 July 2018. The 2018 Symposium will be held at Griffith University's Gold Coast campus located in Southport. The venue is directly accessible by light rail.

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 topic. While registration is free, numbers are limited and attendees will need to register by Monday 16 April 2018.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 30 April 2018 (500 words). Authors will be notified of their acceptance by 11 May 2018. Note it is possible for tax academics to attend without presenting. General enquiries about the QTRS (including paper submissions and registration) should be directed to [QTRS2018@griffith.edu.au](mailto:QTRS2018@griffith.edu.au). If you wish to discuss any issue please contact:

Dr John Minas

Griffith Business School, Griffith University

Phone: +61 7 3735 3664

Dr Anna Mortimore

Griffith Business School, Griffith University

Phone: +61 7 5552 8082

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- [Annette.Morgan@cbs.curtin.edu.au](mailto:Annette.Morgan@cbs.curtin.edu.au)

**13<sup>th</sup> International Conference on Tax Administration: *Tax System Integrity in a Digital Age***, Crowne Plaza Coogee, Sydney, 5-6 April 2018. Organised by Atax, UNSW Sydney, this prestigious biennial conference brings together tax administrators, academics and practitioners from around the globe to discuss the latest findings in tax administration, particularly digital developments in tax administration. The Conference program consists of four plenary sessions and four parallel sessions of three streams each (with a total of 36 parallel presentations). Examples of parallel sessions are tax administration challenges, taxpayer rights and tax compliance costs in the digital age. There will also be a stream of seven presentations on developing country tax administration in the digital context.

Keynote speakers include Chris Jordan, Commissioner of Taxation (Australia), Naomi Ferguson, Commissioner and CEO of Inland Revenue (New Zealand), Suryo Utomo, Assistant Minister of Finance (Indonesia), Ali Noroozi, Inspector-General of Taxation (Australia), Nina Olson, National Taxpayer Advocate (IRS, USA), Ian Taylor, Chair of the Australian Board of Taxation, Professor Brooke Harrington (Copenhagen Business School), Professor Wei Cui (University of British Columbia), Professor Gareth Myles (University of Adelaide), Jennie Granger, International Monetary Fund, and Shinichi Nakabayashi, Director of Administration, Management & Coordination, Asian Development Bank Institute (Japan).

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To access the full program and register for this exciting event, please use the following link:  
[https://www.business.unsw.edu.au/about/schools/taxation-business-law/conferences/international-conference-on-tax-administration?mc\\_cid=4b1f348fa6&mc\\_eid=44603fb4e6](https://www.business.unsw.edu.au/about/schools/taxation-business-law/conferences/international-conference-on-tax-administration?mc_cid=4b1f348fa6&mc_eid=44603fb4e6)

Please direct any further inquiries to Maree Magafas <[m.magafas@unsw.edu.au](mailto:m.magafas@unsw.edu.au)>

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

Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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>

### **Inaugural conference of the Partnership, LLP and LLC Law Forum**

Nottingham Trent University is hosting the Inaugural conference of the Partnership, LLP and LLC Law Forum at the Nottingham Law School. The Forum is scheduled for Thursday 5th April 2018 and attendance is free and is open to all, including academics, practitioners and postgraduate students, but advance registration is required: please email Elspeth Berry, Reader in Law at Nottingham Law School, at [elspeth.berry@ntu.ac.uk](mailto:elspeth.berry@ntu.ac.uk).

This one day conference brings together papers from leading researchers in the law of partnership, LLPs, LLCs and other alternatives to the private limited company.

This is a unique opportunity for those teaching or researching in these areas, or related areas such as company law, employment law or tax, to hear papers from academics, including Professor Geoffrey Morse and Professor David Milman and speakers from the US, Australia, Italy and the Netherlands. The conference will conclude with a discussion forum on matters arising from the papers and any other issues of interest to those working in the field.

Further details, including the full programme, can be found at:  
<http://partnershiplawforum.org>

### **Institute for Fiscal Studies Conferences and seminars**

<http://www1.ifs.org.uk/conferences/index.shtml>

### **Institute for Austrian and International Tax Law 2018 events:**

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

We are pleased to invite you to our three-day course for very experienced tax practitioners “**The Practice of Double Tax Treaties in Case Studies – Senior level course**”, scheduled for June 28 – 30, 2018 in Vienna. This course is being organized by the Institute for Austrian and International Tax Law and the Akademie der Steuerberater und Wirtschaftsprüfer. For further details please visit our website <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/dba-senior-e/> or contact Ms. Barbara Ender, [b.ender@akademie-sw.at](mailto:b.ender@akademie-sw.at).

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Please note: there is an early booking bonus of 10% offered when booking before May 15, 2018. This Course is accepted as part of the “Vienna Certificate in Double Tax Treaties”. Please email [tax@wu.ac.at](mailto:tax@wu.ac.at) for further details.

The **Institute for Austrian and International Tax Law** Vienna in cooperation with the Doctoral Program in International Business Taxation conference entitled: **Tax Treaty Arbitration**, Rust (Burgenland, Austria) from 5-7 July 2018.

The conference focuses on arbitration as a dispute resolution mechanism in international tax treaty practice. In a highly interactive environment, reporters from all over the world will share their experience on how the tax treaty dispute resolution mechanisms are implemented in their jurisdictions, what measures work in which contexts and what insights they can provide for other countries. The main focus of the discussions will be whether arbitration is an “answer” for solving tax treaty disputes and the effectiveness of Mutual Agreement Procedures or other alternative dispute resolution mechanisms in general. The national reporters will address the different procedural aspects of arbitration, the arbitration methods and decisions, and the relevant players in arbitration procedures. In addition, particular focus will be put on the relevance of the OECD Arbitration Model, the BEPS Project, the Multilateral Instrument and the EU Arbitration Convention with regard to arbitration provisions in bilateral tax treaties. Using the comparative approach in the analysis, we aim to provide the practical assessment of arbitration as a dispute resolution mechanism, its effectiveness and its expected practical impact in the future.

Please find further details, the draft programme and the application form on our website: <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/conference-tax-treaty-arbitration-rust-5-7-july-2018/>

A doctoral seminar on the conference topic - to which everyone is invited - will take place on the afternoon of Thursday 5 July 2018 and the main conference will begin with a welcome dinner on the Thursday evening.

The working sessions will take place all day on Friday and Saturday. The conference will close after dinner on Saturday - departure is scheduled for Saturday evening or Sunday, depending on your travel arrangements.

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

3rd International Conference on Taxpayer Rights 3-4 May 2018, Amsterdam, the Netherlands <[https://www.ibfd.org/IBFD-Tax-Portal/Events/3rd-International-Conference-Taxpayer-Rights?utm\\_source=Jan-newsletter-2018&utm\\_medium=email&utm\\_campaign=GN25-01-2018&utm\\_term=events&utm\\_content=Events/3rd-International-Conference-Taxpayer-Rights](https://www.ibfd.org/IBFD-Tax-Portal/Events/3rd-International-Conference-Taxpayer-Rights?utm_source=Jan-newsletter-2018&utm_medium=email&utm_campaign=GN25-01-2018&utm_term=events&utm_content=Events/3rd-International-Conference-Taxpayer-Rights)>

4th Africa Tax Symposium 9-11 May 2018, Mombasa, Kenya  
<[https://www.ibfd.org/IBFD-Tax-Portal/Events/4th-IBFD-Africa-Tax-Symposium?utm\\_source=Jan-newsletter-2018&utm\\_medium=email&utm\\_campaign=GN25-01-2018&utm\\_term=events&utm\\_content=Events/4th-IBFD-Africa-Tax-Symposium](https://www.ibfd.org/IBFD-Tax-Portal/Events/4th-IBFD-Africa-Tax-Symposium?utm_source=Jan-newsletter-2018&utm_medium=email&utm_campaign=GN25-01-2018&utm_term=events&utm_content=Events/4th-IBFD-Africa-Tax-Symposium)>

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>

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US Corporate Taxation 24-26 April 2018, Amsterdam  
Tax and Technology 3-4 May 2018, Amsterdam  
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 GCC VAT 6-8 May 2018, Dubai  
Introduction to European Value Added Tax 5-8 June 2018, Amsterdam  
Forthcoming transfer pricing courses  
Transfer Pricing Masterclass 28-29 March 2018, Amsterdam  
2-4 July 2018, Singapore  
Principles of Transfer Pricing 9-13 April 2018, Amsterdam  
27-29 June 2018, Kuala Lumpur  
Transfer Pricing and Intra-Group Financing 24-25 May 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](http://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](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

### **International Tax Planning Association Forthcoming meetings**

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

The **27th Annual Tax Research Network (TRN) Conference** will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018. Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries (P.A.L.Tuck@bham.ac.uk and A.Lymer@bham.ac.uk, respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the Society of Legal Scholars conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

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<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

The **19th Global Conference on Environmental Taxation** 26-28 September 2018, Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019. It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

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## 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:

Evaluating Australian Environmental Taxes through Behavioural Economics: A Case Study of the Sydney Harbour Bridge Charge - Anna Belgiorno-Nettis, 19 February 2018

The Links Between Tariff Protection and Wage Protection in the Early Federation - Peter Lloyd, 15 February 2018

Economic Scenario Analysis of the 2017–18 Budget Medium-Term Projections – Lok Potticary, 12 February 2018

The integrity of the tax system after BEPS: a shared responsibility - Hans Gribnau, 26 February 2018

**Bentley, Duncan** ‘Being a global leader: challenges of internationalisation’, in: Stellios, James (ed) *Encounters with constitutional interpretation and legal education: essays in honour of Michael Coper*, Leichhardt, NSW, Federation Press, 2018, Ch 12, pp 167-172

Broderick, Matthew and **Morrison, David** ‘Commercial litigation under the Personal Property Securities Act 2009 (Cth) – Part II’ (2017) 35 *Company and Securities Law Journal* 533-552

Carmignani, Fabrizio ‘There isn’t solid research or theory to support cutting corporate taxes to boost wages’ *The Conversation* 22 February 2018  
<<https://theconversation.com/there-isnt-solid-research-or-theory-to-support-cutting-corporate-taxes-to-boost-wages-92031>>

Duncan, Alan; **Hodgson, Helen**; **Minas, John**; Ong, Rachel and Seymour, Richard *The income tax treatment of housing assets: an assessment of proposed reform arrangements*, Melbourne, Australian Housing and Urban Research Institute Research report, 7 Mar 2018 (AHURI Final report no 295)  
<<http://www.ahuri.edu.au/research/final-reports/295>>

**Hodgson, Helen**; Duncan, Alan; **Minas, John** & Ong, Rachel ‘Negative gearing reforms could save A\$1.7 billion without hurting poorer investors’ *The Conversation* 8 March 2018 <<https://theconversation.com/negative-gearing-reforms-could-save-a-1-7-billion-without-hurting-poorer-investors-92679>>

Ingles, David and **Stewart, Miranda** ‘Australia’s company tax: options for fiscally sustainable reform, updated post Trump’, Canberra, Tax and Transfer Policy Institute TTPI - Working Paper 3/2018, February 2018  
<[https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies\\_crawford\\_anu\\_edu\\_au/2018-02/complete-\\_ingles\\_stewart\\_company\\_tax\\_updated\\_post\\_trump\\_feb\\_2018.pdf](https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2018-02/complete-_ingles_stewart_company_tax_updated_post_trump_feb_2018.pdf)>

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Ingles, David and **Stewart, Miranda** 'How the government can pay for its proposed company tax cuts' *The Conversation* 8 March 2018  
<<https://theconversation.com/how-the-government-can-pay-for-its-proposed-company-tax-cuts-92739>>

Murphy, Chris 'Modelling Australian corporate tax reforms: updated for the recent US corporate tax changes', Canberra, Tax and Transfer Policy Institute TTPI - Working Paper 2/2018, February 2018  
<[https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies\\_crawford\\_anu\\_edu\\_au/2018-02/complete\\_modelling\\_company\\_-\\_c\\_murphy\\_feb\\_2018.pdf](https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2018-02/complete_modelling_company_-_c_murphy_feb_2018.pdf)>

Pagone, GT 'Brambles, hedgehogs and foxes,' Australasian Tax Teachers Association Conference, Melbourne, 18 January 2018  
<<http://www.fedcourt.gov.au/digital-law-library/judges-speeches/justice-pagone/pagone-j-20180118>>

Wood, Danielle; Coates, Brendan; **Mackenzie, Gordon & Daley, John** 'Viewpoints: could Labor's tax changes make the system fairer or hurt investors?' *The Conversation* 13 March 2018 <<https://theconversation.com/viewpoints-could-labors-tax-changes-make-the-system-fairer-or-hurt-investors-93280>>

## Overseas

*British Tax Review* Number 1 2018

Current Notes

Recent developments on EU VAT: VAT Digital Single Market package - Ine Lejeune and Charlène A. Herbain

Canadian General Anti-Avoidance Rule: recent cases and trends - Firoz Ahmed and Ilana Ludwin

"All fur coat and nae knickers" - Sandra Eden

Case Notes

R. (on the Application of Rowe and Others) v HMRC - Francis Fitzpatrick

HMRC v English Holdings (BVI) Ltd: seeing double (losses) - Barbara Belgrano

HMRC v Tottenham Hotspur Ltd: were payments "from" the employment or in compensation for its termination? Michael Fletcher and Michael Hunt

Evaluating the New US Pass-Through Rules - Daniel Shaviro

Common Consolidated Corporate Tax Base and Limitation on Benefits Clauses - Matthias Petutschnig

Public Law in the Tax Tribunals and the Case for Reform - Stephen Daly

The Introduction of Land Tax in New Zealand in 1878 - Samuel Johnston

*Bulletin for International Taxation* Number 2 - 2018

Tax treaty monitor - International/OECD - Anti-Abuse Measures in Tax Treaties

Following the OECD Multilateral Instrument – Part 2 - Christopher Bergedahl

International/OECD - International Taxation and the Challenges for

Multilateralism in the Context of the OECD Multilateral Instrument - Marcus Lívio Gomes

Australia - The Taxation of Resource Companies in Australia - Anton Joseph

South Africa - New Anti-Avoidance Provision and Tax Planning for Non-

Residents - Ernest Mazansky

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China/India - An Analysis of the Taxation of Indirect Transfers of Assets in China and India - Bobby Savero  
International/OECD - Tax Planning, Ethics and Our New World - Hans van den Hurk

*Derivatives & Financial Instruments* Number 1 - 2018

International - Blockchain in Global Finance and Tax - Tommie van der Bosch, Dolf Diederichsen and Christopher Demetrius  
Italy - Italian Financial Transaction Tax Implications of the Evolving Regulatory Landscape: The Exemption for Market Makers - Vittorio Salvadori di Wiesenhoff  
Mexico - Taxation of Authorized Financial Instruments under Mexico's 2017 Tax Repatriation Programme - Javier Diaz de Leon and Jorge A. Jimenez  
European Union - The Abolition of the VAT Cost-Sharing Exemption for the Financial Sector: Are There Alternatives Left? Hoeshang Rahigh  
Germany - ECJ Decision on Arbitration between Germany and Austria Regarding Taxation from Profit Participation Certificates under the Austria-Germany Tax Treaty - Stefan Angsten  
Netherlands - Dutch Dividend Withholding Tax: Changes and Anticipated Abolishment - Femke van der Zeijden, Joey Schellingerhout and Evert-Jan Spoelder  
Kenya - Taxing Cooperative Societies - Bosire Nyamori  
Australia - Innovation, Start-ups and Crowdfunding in Australia - Anton Joseph

Hudson, Alastair *Law on financial derivatives*, 6th ed, London, Sweet & Maxwell, 2017, ch 18 Taxation and Derivatives

*International Transfer Pricing Journal* Number 1 - 2018

International - Country-by-Country Reporting: Handbook on Effective Tax Risk Assessment - Caroline Silberztein and Océane Le Naourès  
European Union - New Rules to Resolve Tax Disputes - Danny Oosterhoff  
International/Netherlands - Remuneration of Intra-Group Services: One Size Fits All? Mark Bonekamp, Dianne Berry and Bart Konings  
Recent developments  
Finland - Two Recent Transfer Pricing Preliminary Rulings by the Finnish Supreme Administrative Court - Merja Raunio and Anita Isomaa-Myllymäki  
India - Concept of Pass-Through Costs and Their Treatment - Sunny K Bilaney  
Luxembourg - An Overview of the Future Luxembourg Intellectual Property Tax Regime - Filip Vukovic and Victor Mermet  
Poland - What to Include in the TP Documentation in Poland According to the New Regulation of the Minister of Development and Finance - Marcin Jamróży  
United Kingdom - Action Group of HMRC on Diverted Profits Tax - Ravi Ahlawat and Nick Woodford

Lang, Michael et al (ed) *Impact of bilateral investment treaties on taxation*, Amsterdam, IBFD, Vol. 8 in the WU Series, 2018; ISBN 978-90-8722-431-8

Lang, Michael; Pistone, Pasquale; Schuch, Josef & Staringer, Claus *The OECD multilateral instrument for tax treaties: analysis and effects*, The Hague, Wolters Kluwer, 2018; ISBN-13 9789041188366; €132,00



### 13 Quotable quotes

“The Australian Tax Office (ATO) is urging staff to report colleagues who are taking long lunches or wasting time by eating breakfast or reading the newspapers at work.

Freedom of Information documents show ATO management has warned staff falsifying their working hours or slacking off could be considered fraud.”

Source: Belot, Henry ‘ATO urges staff to do in colleagues who take long lunches, read paper at work’, ABC News 19 February 2018  
< <http://www.abc.net.au/news/2018-02-19/ato-urging-staff-to-dob-in-timewasters/9462604>>

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“There are many admirable Australian judges, with respect. But Australian courts have several faults. Some judges lack the capacity to have merited appointment. A few are unjustifiably rude. A few are bullies. Some are appallingly slow, through inefficiency or laziness or indecisiveness. Some are insensitive. Some are ignorant. Some are undignified. As a result, some judicial work is poor. The whole system is rotten with excessive delay, some of which, but certainly not all of which, judges are responsible for. It is in the public interest for these failings, whether they are widespread or not, to be exposed with a view to their eradication. But how can they be exposed by critical contributions from public debate if the Victorian Court of Appeal’s opinion is representative? This is not a question which that Court posed or answered. But if contempt is to be found in a statement creating a risk that confidence in the administration of justice will be lost, it is no defence that the statement happens to be true. On that approach, public criticism cannot extend to the judiciary. That outcome cannot be justified by appeals to judicial independence. For, as has been said, “there is a difference between judicial independence and stopping work at lunch time”. Now it is true that the Ministers did not criticise the judiciary for any of the faults recorded above. Rather they seemed to have criticised what they perceived the judiciary’s attitude towards sentencing to be. It would go too far to say that the Court of Appeal would actually threaten contempt against politicians who criticised a judge for rudeness, inefficiency, insensitivity or ignorance, for example. But a question arises: did the Court, in threatening contempt proceedings, create an atmosphere inducing those with legitimate complaints to feel unable to make them without risking public embarrassment and possibly criminal sanctions?”

Source: Heydon, JD *Does political criticism of judges damage judicial independence?* A Policy Exchange Judicial Power Project Paper, February 2018  
<<https://policyexchange.org.uk/wp-content/uploads/2018/03/Does-Political-Criticism-of-Judges-Damage-Judicial-Independence.pdf>>

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## ATTA News April 2018

<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>

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### 1 Presidential column

A central role for ATTA has been our Patrons. ATTA has been extremely honoured and fortunate to have had such distinguished and committed Patrons. Past ATTA Patrons have been our first ATTA Patron: Justice Graham Hill of the Federal Court, and more recently our second Patron: Gordon Cooper AM. And of course, Cynthia Coleman – our current ATTA Matron.

It is with great honour that I announce ATTA's next Patron is the Honourable Tony Pagone former judge of the Federal Court of Australia. His Honour is familiar to many ATTA members, and he delivered a passionate address at this year's ATTA Conference titled: *Brambles, Hedgehogs and Foxes*.

Tony's address highlighted how the tax legal academy is an important branch of the legal profession, and a frequently overlooked, but integral, part of the administration of justice. His address called on academics to consider their role in the development of the law as an independent and informed source of analysis. I think Tony's address highlights the vision and commitment his Honour will bring to his role as ATTA Patron. His full paper will be



published in the 2018 edition of the *JATTA* and is also available at <http://www.fedcourt.gov.au/digital-law-library/judges-speeches/speeches-former-judges/justice-pagone/pagone-j-20180118>

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His Honour has had a distinguished career and played a fundamental role in the development of law in Australia, in particular tax. He was appointed to the Federal Court of Australia in June 2013. Prior to this appointment, he was a judge of the trial division, and had been the judge in charge of the Commercial Court, of the Supreme Court of Victoria.

Honourable Tony Pagone graduated from Monash University in 1979 with a Bachelor of Laws and from Cambridge University with a Master of Laws (First Class Hons) in 1983. In March 2014 he was awarded an LLD from the University of Melbourne for his contribution in the field of anti-tax avoidance. He was admitted as a practitioner in 1980 and signed the roll of counsel in 1985. He was appointed Queen's Counsel for Victoria in 1996. During his career at the Bar, he practised widely in taxation law, commercial law, administrative law, constitution law, public and human rights law. He was also a part-time member of the Administrative Appeals Tribunal and had been Special Counsel to the Australian Taxation Office.



He is an active member of many groups, including the International Association of Judges and of the International Association of Tax Judges.

Additionally, His Honour has continued to contribute to the education of the next generation of tax scholars and practitioners. As Miranda Stewart highlighted at this year's conference, Tony commenced his career as a teacher before being a lawyer, and has continued his role in education for his entire career. He was appointed a Professorial Fellow at Melbourne Law School in 2002 where he has played a very important role in its Masters program.

I am delighted with his Honour accepting the role of ATTA Patron. I am looking forward to his stewardship of ATTA in the forthcoming years as he continues to inspire and challenge us to be better tax researchers and teachers.

All the best

Brett Freudenberg  
President – ATTA

## **2 Call for participation in research**

We are four academics studying the Australian tax academics perception of large business tax law complexity. It could be from the perspective of teaching the material to students, difficulty in understanding it to write about it and teach it or from your professional experience. We hope you will volunteer 10 or 15 minutes of your valuable time to fill out this Survey Monkey. Thank you in advance for your participation. Go to:

<https://www.surveymonkey.com/r/TaxAcademics2018>

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

Congratulations to **Catriona Lavermicocca** on her appointment as Associate Professor at Macquarie University Faculty of Business & Economics.

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**Sally Joseph** has been invited to be on a PhD defense committee at Erasmus University Rotterdam, Netherlands in May 2018. The PhD is on the taxation of sovereign wealth funds from a source tax perspective.

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There is a Youtube recording of **John Passant** reciting his poem Burn Australia Burn at the National Folk Festival on Saturday 31 March 2018  
<https://www.youtube.com/watch?v=71yAoGrZQbs&feature=youtu.be>

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

On 12 March, Inland Revenue issued a Revenue Alert relating to certain share sales transactions where the proceeds are at high risk of being treated as a dividend for income tax purposes (RA 18/01). The situations at risk are when shares are sold to related entities where Inland Revenue may consider the proceeds to be a dividend under either s BG 1 (the general anti-avoidance rule) or s GB 1 (the dividend stripping rule) of the Income Tax Act 2007. Dividend stripping exists when shares are sold, but all or some of the proceeds are likely to be in substitute of a dividend.

Inland Revenue has also clarified when payments made to state integrated schools will qualify as a gift and therefore the donor will qualify for a tax credit. This explanation is outlined in *PUB00288: Income tax - state integrated schools and donation tax credits*. Payments made to schools are gifts when they are: voluntary; do some good for the school; and where the donor will not receive a material benefit or advantage from the donation.

A further publication, *PUB00298: Goods and services tax – payments made by parents to state and state integrated schools*, clarifies payments to schools that are subject to GST. The document explains that GST is not chargeable on payments made by parents where the payments are made to assist the school with delivery of education services, where the student has the statutory entitlement to receive those services free of charge.

A further relevant change is outlined in the Commissioner's statement on using a kilometre rate for a business running a motor vehicle. This (draft) statement updates recent changes made to sub-part DE of the *Income Tax Act 2007* with effect from 2017/18. A key change is that the current 5,000 kilometre limit to deductions where the kilometre rates are used will no longer apply. In addition, the option to choose between using the kilometre rate or the cost method will now also be available to close companies as an alternative to paying fringe benefit tax (under certain circumstances). Rates provided by Inland Revenue will be divided into two tiers, one for the first 14,000km in each income year, and another rate for any use above 14,000km.

Lisa Marriott

#### **5 Call for papers**

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## **The 9th Queensland Tax Researchers' Symposium (QTRS)**

Griffith University Business School will host the 9th Queensland Tax Researchers Symposium (QTRS) on Monday **9 July 2018**.

This event brings together tax academics, research higher degree students, tax practitioners and ATO professionals to discuss and present their current research. The QTRS is an annual event, which commenced in 2010.

The 2018 Symposium will be held at Griffith University's Gold Coast campus located in Southport. The venue is directly accessible by light rail.

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 topic. While registration is free, numbers are limited and attendees will need to register by Monday **30 April 2018**.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by **30 April 2018** (500 words). Authors will be notified of their acceptance by **11 May 2018**. Note it is possible for tax academics to attend without presenting.

Save the date for the QTRS. Further information on the location, transport and accommodation on the Gold Coast will be made available in the next newsletter.

General enquiries about the QTRS (including paper submissions and registration) should be directed to [QTRS2018@griffith.edu.au](mailto:QTRS2018@griffith.edu.au). If you wish to discuss any issue please contact:

Dr John Minas  
Griffith Business School, Griffith University  
Phone: +61 7 3735 3664

Dr Anna Mortimore  
Griffith Business School, Griffith University  
Phone: +61 7 5552 8082

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Dear **Curtin Law and Taxation Review** supporters and contributors,

Submissions are now open for Volume V of the Curtin Law and Taxation Review. This year the CLTR is accepting articles, comments and case commentaries on areas of general law and taxation. In order to be considered for Volume V, submissions must be submitted by Monday 16 July 2018.

It would be appreciated if you could circulate the attached call for contributions through your networks.

If you have any questions, do not hesitate to contact me.

Kind Regards,

Victoria Barker

[Type here]

Editorial Consultant | Curtin Law and Taxation Review  
Curtin University

Mobile | 0431 902 770  
Email | victoria.barker@curtin.edu.au

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The Tax and Transfer Policy Institute (TTPI) of The Australian National University (ANU) promotes the empirical analysis and evaluation of tax and transfer policies to inform public knowledge and debate. The TTPI Conference on **Behavioural Economics and Public Policy** (TTPI-BEPP2018) aims to bring together empirical researchers in the field of behavioural economics and policy makers. The TTPI-BEPP2018 will be held on 9-10 August 2018 at the ANU Crawford School of Public Policy, JG Crawford Building 132, Lennox Crossing, ANU. The keynote speakers are:

- Alex Gyani Behavioural Insights Team, Australia
- Adam Oliver, London School of Economics and Political Science

The organisers invite submissions (extended abstracts or full papers) related to the general field of behavioural economics and public policy. We particularly welcome submissions on issues related to tax and transfer policies. The submission deadline is 1 June 2018. Submissions should be emailed in pdf format to [diane.paul@anu.edu.au](mailto:diane.paul@anu.edu.au)

Please forward this Call for Papers to colleagues who may be interested.

Registration details will be available on this webpage closer to the date.

<https://taxpolicy.crawford.anu.edu.au/news-events/events/12311/behavioural-economics-and-public-policy>

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Professor Michael Blissenden is running an international stream on **Legal Education** in Athens, as part of an **ATINER conference**, from 16-19 July 2018 and is now calling for abstracts to be submitted.

See following link: [www.atiner.gr/stream-proposals.pdf](http://www.atiner.gr/stream-proposals.pdf)

Papers subsequently submitted will go through double blind process and the aim is to publish in the *Athens Journal of Education*.

Professor Michael Blissenden  
School of Law, Western Sydney University

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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](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

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The **19th Global Conference on Environmental Taxation** will be held on 26-28 September in Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. The deadline for the Call for Papers is April 30, 2018. Early submissions will be reviewed on a rolling basis. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

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**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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

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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](http://www.law-conference.org/PriorYearsPaper.html).

The full paper submission deadline (extended) is on 4th May 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](mailto: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.

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- 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](http://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. For testimonials from previous LRPP delegates, please visit: <https://www.youtube.com/globalstf/videos>  
Should you require any assistance or clarification, please do not hesitate to contact us at [secretariat@law-conference.org](mailto:secretariat@law-conference.org)

## **6 Fulbright Scholarship applications for Australian applicants are now open and will close on 15 July 2018**

This year we have effectively doubled the number of scholarships on offer thanks to our new FULBRIGHT FUTURE Scholarships, our most generous program ever. FULBRIGHT FUTURE Scholarships offer funding for full tuition/visiting researcher fees at any U.S. institution, as well as travel and living costs. By facilitating innovative, impact-focused projects, this program seeks to improve the health, well-being, and prosperity of Australians.

Find more information about the FULBRIGHT FUTURE Scholarships at: <https://www.fulbright.org.au/scholarships/future/>

## **7 ATTA people in the media**

### **Bevacqua, John**

Ferguson, Adele; Khadem, Nassim & Robinson, Lesley 'How could they do this?' *Sydney Morning Herald Business* 7-8 April 2018 pp 8-9

### **Dirkis, Michael**

Henderson, Jenni 'When taxpayers do wrong, they cop penalties but erring tax officers do not' *The Conversation* 10 April 2018, includes an interview with Michael Dirkis <<https://theconversation.com/when-taxpayers-do-wrong-they-cop-penalties-but-erring-tax-officers-do-not-94660>>

## **8 Business Research Adelaide Network of Excellence**

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You are invited as my guest to one of the meetings of this networking forum for business leaders and business academics with a special focus on assisting small business and the wine industry.

### **Schedule of meetings for 2018**

All meetings in 2018 will be held in the Leigh Whicker room at Adelaide oval commencing 1 hour prior to the AFL game start time. See

<http://www.adelaideoval.com.au/venuedetail/21/leigh-whicker-room.aspx>

Following the meeting, you can watch the football and food is provided. The Leigh Whicker room has a bar. Located on Level 3 of the Riverbank Stand, and provides excellent views of the ground thanks to full length windows that slide open to ensure none of the atmosphere is missed.

This includes:

- Reserved seat in the Leigh Whicker Room for the match
- Half time cocktail food including; pies, pasties, sausage rolls, sweets, tea and coffee
- Access to your own private cash bar located within the Leigh Whicker Room

### **How to book**

Contact Associate Professor Paul Kenny [paul.kenny@flinders.edu.au](mailto:paul.kenny@flinders.edu.au) ph 8201 2102 to book in for a meeting

Game start times at <http://www.adelaideoval.com.au/event/whats-on.aspx>

| RD | DATE      | MATCH                              |
|----|-----------|------------------------------------|
| 1  | 24/3/2018 | Port Adelaide v Fremantle          |
| 2  | 29/3/2018 | Adelaide Crows v Richmond          |
| 3  | 7/4/18    | Port Adelaide v Brisbane Lions     |
|    |           |                                    |
| 5  | 21/4/2018 | Port Adelaide v Geelong Cats       |
| 6  | 28/4/2018 | Adelaide Crows v Gold Coast SUNS   |
| 7  | 5/5/18    | Adelaide Crows v Carlton           |
|    |           |                                    |
| 9  | 18/5/2018 | Adelaide Crows v Western Bulldogs  |
| 11 | 3/6/18    | Adelaide Crows v GWS GIANTS        |
| 12 | 8/6/18    | Port Adelaide v Richmond           |
| 13 | 14/6/2018 | Port Adelaide v Western Bulldogs   |
| 14 | 22/6/2018 | Port Adelaide v Melbourne          |
| 15 | 30/6/2018 | Adelaide Crows v West Coast Eagles |
| 16 | 7/7/18    | Port Adelaide v St Kilda           |
|    |           |                                    |
| 18 | 22/7/2018 | Port Adelaide v GWS GIANTS         |
| 19 | 28/7/2018 | Adelaide Crows v Melbourne         |
|    |           |                                    |
| 21 | 11/8/18   | Port Adelaide v West Coast Eagles  |
| 22 | 19/8/2018 | Adelaide Crows v North Melbourne   |
| 23 | TBC       | Port Adelaide v Essendon           |

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## 9 Writing competitions

### Law Council of Australia: Business Law Section Forsyth Pose Scholarship: Entries now open!

The Forsyth/Pose Scholarship is offered by the Business Law Section of the Law Council of Australia (BLS) for papers on a topic in the field of taxation law. It was offered for the first time in 2013 to commemorate leading taxation law practitioners Neil Forsyth QC and Kevin Pose. Both were long-standing members of the BLS specialist Taxation Committee. The Forsyth/Pose Scholarship is aimed at persons at a junior stage of their career in Australia, whether it be as a practising lawyer, academic or member of the public service or corporate sector. Applicants should have no more than four years' experience in the field of taxation law. To apply for the scholarship applicants will need to submit an unpublished paper on a topic of relevance to taxation law practitioners of no more than 10,000 words. Scholarship entries close 5pm, 30 August 2018, AEST. For more information and for conditions of entry, see: <https://www.lawcouncil.asn.au/business-law/forsyth-pose-scholarship>

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### Tax Analysts' Student Writing Competition

Tax Analysts is pleased to host its 5<sup>th</sup> annual student writing competition! This global competition enables students who win to publish a paper in *Tax Notes*, *State Tax Notes*, or *Tax Notes International* and receive a 12-month online subscription to all these weekly magazines after graduation.

Students should be enrolled in a law, business, or public policy program. Papers must be between 2,500 and 12,000 words and focus on an unsettled question in federal, international, or U.S. state tax law or policy. Submissions are judged on originality of argument, content, grammar, and overall quality.

To submit an entry, visit our [Student Writing Competition](#) page and click on "Submit your paper." The deadline to submit an entry is May 31, 2018. Questions may be emailed to [studentwritingcomp@taxanalysts.org](mailto:studentwritingcomp@taxanalysts.org)

## 10 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

*Rahman v Commissioner of Taxation* [2018] FCAFC 54, Rares, Logan and Charlesworth JJ, 06 March 2018

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2018/2018fcafc0054>>

[Type here]

Practice and procedure – whether primary judge erred in dismissing application to reopen case after judgment reserved – consideration of overarching purpose of civil practice and procedure principles in Pt VB of Federal Court of Australia Act 1976 (Cth) – held no error demonstrated in primary judge’s reasons – no exceptional circumstances or serious injustice demonstrated – no acceptable explanation for failure to raise arguments at the hearing

Practice and procedure – whether primary judge erred in dismissing applications for judicial review of both decision of Deputy President and decision of Full Bench of the Fair Work Commission to refuse permission to appeal under ss 400(2) and 604(2) of Fair Work Act 2009 (Cth) – whether Full Bench or Deputy President’s reasons disclosed failure to consider applicant’s submission on particular issue – held no jurisdictional error in Full Bench or Deputy President’s reasons

Practice and procedure – whether primary judge erred in dismissing application for an extension of time to file application seeking relief under Administrative Decisions (Judicial Review) Act 1977 (Cth) s 11 or Judiciary Act 1903 (Cth) s 39B – where primary judge found no merit in proposed case and no acceptable explanation for delay and availability of and use of alternative avenues of review by applicant – held no error demonstrated in primary judge’s reasons

*Commissioner of Taxation v International Indigenous Football Foundation Australia Pty Ltd* [2018] FCA 528, Logan J, 19 Mar 2018

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0528>>

Taxation - research and development - spectrum of taxation advice - "boutique" advice - need for deterrence - public interest served by the granting of declaratory relief - declarations made.

*Deputy Commissioner of Taxation v Rennie Produce (Aust) Pty Ltd (in liq)*

[2018] FCAFC 38, Kenny, Robertson and Thawley JJ, 20 Mar 2018

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2018/2018fcafc0038>>

Contempt of court - documents obtained through summonses - holder of the documents subject to the principle in *Harman v Secretary of State for Home Department* [1983] 1 AC 280 (the Harman obligation) - where holder of the documents required to give documents to the Commissioner by notice pursuant to s 353-10 of Sch 1 to the Taxation Administration 1953 (Cth) (the Notice) – whether holder of the documents is prevented or excused from complying with the Notice by reason of the Harman obligation

Taxation – whether the recipient of a notice to give documents to the Commissioner pursuant to s 353-10 of Sch 1 to the Taxation Administration Act 1953 (Cth) (the Notice) is prevented or excused from complying with the Notice by reason of the principle in *Harman v Secretary of State for Home Department* [1983] 1 AC 280 (the Harman obligation) – whether the Harman obligation prevents taxation officers from receiving any documents given to them pursuant to the Notice, or using those documents in the lawful exercise of the powers and functions vested in the Commissioner

*Ellison v Sandini Pty Ltd* [2018] FCAFC 44, Siopis, Logan and Jagot JJ, 27 Mar 2018

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2018/2018fcafc0044>>

Income tax – capital gains tax – roll over relief – whether Family Court order resulted in a change of ownership within the meaning of s 104-10 of the Income Tax Assessment Act 1997 (Cth) (the ITAA) – whether Family Court order

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constituted CGT event A1 as defined in 104-5 of the ITAA – whether the effect of Family Court order was such that the roll over relief provisions contained in Subdivision 126-A of the ITAA were engaged – whether primary judge erred in holding that a change of ownership had occurred as a result of the deeming provision contained in s 103-10 of the ITAA

Equity – unnumbered and uncertificated shares in public company – creation of trust over part of shareholding by Family Court order - beneficial ownership – requirement for certainty of subject of trust – shares as a fungible asset

*Commissioner of Taxation v Caratti* [2018] FCA 465, Colvin J, 9 Apr 2018

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0465>>

Practice and procedure - referee - power of Court to refer whole or part of proceedings to a referee for inquiry and report - where appointment of referee will assist in determining claims of legal professional privilege over large quantity of documents - proceedings amenable to reference - order for the appointment of a referee to be made - consideration of terms of appropriate order

Colin Fong

## **11 Tax and related meetings**

### **Local**

The Tax and Transfer Policy Institute (TTPI) of The Australian National University (ANU) promotes the empirical analysis and evaluation of tax and transfer policies to inform public knowledge and debate. The TTPI Conference on **Behavioural Economics and Public Policy** (TTPI-BEPP2018) aims to bring together empirical researchers in the field of behavioural economics and policy makers. The TTPI-BEPP2018 will be held on 9-10 August 2018 at the ANU Crawford School of Public Policy, JG Crawford Building 132, Lennox Crossing, ANU. The keynote speakers are:

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Please forward this Call for Papers to colleagues who may be interested.

Registration details will be available on this webpage closer to the date.

<https://taxpolicy.crawford.anu.edu.au/news-events/events/12311/behavioural-economics-and-public-policy>

### **Law, Love and Revenge: Themes from The Merchant ...'**

Australasian Law Teachers Association Conference, Curtin Law School 4-6 July 2018. This conference is being hosted by the Curtin Law School at its heritage-listed City Building at 57 Murray Street, Perth. The ALTA conference provides a supportive environment for teachers of law to present papers on their areas of research, and it is also a great place to develop networks and friendships with other teachers of law within Australasia.

<<http://www.promaco.com.au/events/alta2018>>

[Type here]

**The 9th Queensland Tax Researchers' Symposium (QTRS).** Griffith University Business School will host the 9th Queensland Tax Researchers Symposium (QTRS) on Monday 9 July 2018. The 2018 Symposium will be held at Griffith University's Gold Coast campus located in Southport. The venue is directly accessible by light rail.

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 topic. While registration is free, numbers are limited and attendees will need to register by Monday 30 April 2018.

Those interested in presenting a paper (including research higher degree students) are encouraged to submit a short abstract of their work by 30 April 2018 (500 words). Authors will be notified of their acceptance by 11 May 2018. Note it is possible for tax academics to attend without presenting. General enquiries about the QTRS (including paper submissions and registration) should be directed to [QTRS2018@griffith.edu.au](mailto:QTRS2018@griffith.edu.au). If you wish to discuss any issue please contact:

Dr John Minas

Griffith Business School, Griffith University

Phone: +61 7 3735 3664

Dr Anna Mortimore

Griffith Business School, Griffith University

Phone: +61 7 5552 8082

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- [Annette.Morgan@cbs.curtin.edu.au](mailto:Annette.Morgan@cbs.curtin.edu.au)

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

Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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** 2018 events:

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

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**25th Viennese Symposium on International Tax Law "Tax Treaty Entitlement"**, 22 June 2018

Dear Colleagues,

We would like to invite you to the 25th Viennese Symposium on International Tax Law "Tax Treaty Entitlement", which will be held in English on Friday, June 22, 2018 in Vienna.

This Symposium will be organized by the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) in cooperation with the International Fiscal Association (IFA), Austrian Branch.

Participation will be free of charge. Please find the invitation on our website [www.wu.ac.at/en/taxlaw](http://www.wu.ac.at/en/taxlaw).

For administrative purposes, please register via the Online-Form <<https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/sym-international-tax-law-2018/registration-sym-int-2018>>.

If you have any questions, please contact Ms Hedwig Pfanner ([hedwig.pfanner@wu.ac.at](mailto:hedwig.pfanner@wu.ac.at)).

Your attendance at this event can be credited against your obligation for further training according to § 3 WT-ARL and § 33 (3) BiBuG in connection with § 10 BB-AR in the amount of 8 hours. If you need a certificate, please tick the box on the Online-Form.

Kind regards,

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

We are pleased to invite you to our three-day course for very experienced tax practitioners "**The Practice of Double Tax Treaties in Case Studies – Senior level course**", scheduled for June 28 – 30, 2018 in Vienna. This course is being organized by the Institute for Austrian and International Tax Law and the Akademie der Steuerberater und Wirtschaftsprüfer. For further details please visit our website <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/dba-senior-e/> or contact Ms. Barbara Ender, [b.ender@akademie-sw.at](mailto:b.ender@akademie-sw.at). Please note: there is an early booking bonus of 10% offered when booking before May 15, 2018. This Course is accepted as part of the "Vienna Certificate in Double Tax Treaties". Please email [tax@wu.ac.at](mailto:tax@wu.ac.at) for further details.

The **Institute for Austrian and International Tax Law** Vienna in cooperation with the Doctoral Program in International Business Taxation conference entitled: **Tax Treaty Arbitration**, Rust (Burgenland, Austria) from 5-7 July 2018.

The conference focuses on arbitration as a dispute resolution mechanism in international tax treaty practice. In a highly interactive environment, reporters from all over the world will share their experience on how the tax treaty dispute resolution mechanisms are implemented in their jurisdictions, what measures work in which contexts and what insights they can provide for other countries. The main focus of the discussions will be whether arbitration is an "answer" for solving tax treaty disputes and the effectiveness of Mutual Agreement Procedures or other alternative dispute resolution mechanisms in general. The national reporters will address the different procedural aspects of arbitration, the arbitration methods and decisions, and the relevant players in arbitration procedures. In addition, particular focus will be put on the relevance of the OECD Arbitration Model, the BEPS Project, the Multilateral Instrument and the EU Arbitration Convention with regard to arbitration provisions in bilateral tax treaties. Using the comparative approach in the analysis, we aim to provide the practical assessment of arbitration as a dispute resolution mechanism, its effectiveness and its expected practical impact in the future.

[Type here]

Please find further details, the draft programme and the application form on our website: <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/conference-tax-treaty-arbitration-rust-5-7-july-2018/>

A doctoral seminar on the conference topic - to which everyone is invited - will take place on the afternoon of Thursday 5 July 2018 and the main conference will begin with a welcome dinner on the Thursday evening.

The working sessions will take place all day on Friday and Saturday. The conference will close after dinner on Saturday - departure is scheduled for Saturday evening or Sunday, depending on your travel arrangements.

The Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), the International Tax Center of the University of Leiden, the Uppsala Center for Tax Law at Uppsala University and Stockholm University jointly organize a series of doctoral seminars for European doctoral students in tax law. The next two seminars in the series will be held in Sweden in August 2018:

**Stockholm: 27-28 August 2018, "Transfer pricing: material and methodological issues"**

and

**Uppsala: 29-30 August 2018, "Comparative tax law methodology"**

Please find further information on the seminar at the following link:

<https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/eventsn/2018-invitation-docsem-stockholm.uppsala.pdf>

Please also note that the next Doctorate Seminar on European Tax Law organized by the Institute for Austrian and International Tax Law at WU, Vienna, will take place on 15-18 February, 2019.

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

3rd International Conference on Taxpayer Rights 3-4 May 2018, Amsterdam, the Netherlands <[https://www.ibfd.org/IBFD-Tax-Portal/Events/3rd-International-Conference-Taxpayer-Rights?utm\\_source=Jan-newsletter-2018&utm\\_medium=email&utm\\_campaign=GN25-01-2018&utm\\_term=events&utm\\_content=Events/3rd-International-Conference-Taxpayer-Rights](https://www.ibfd.org/IBFD-Tax-Portal/Events/3rd-International-Conference-Taxpayer-Rights?utm_source=Jan-newsletter-2018&utm_medium=email&utm_campaign=GN25-01-2018&utm_term=events&utm_content=Events/3rd-International-Conference-Taxpayer-Rights)>

4th Africa Tax Symposium 9-11 May 2018, Mombasa, Kenya <[https://www.ibfd.org/IBFD-Tax-Portal/Events/4th-IBFD-Africa-Tax-Symposium?utm\\_source=Jan-newsletter-2018&utm\\_medium=email&utm\\_campaign=GN25-01-2018&utm\\_term=events&utm\\_content=Events/4th-IBFD-Africa-Tax-Symposium](https://www.ibfd.org/IBFD-Tax-Portal/Events/4th-IBFD-Africa-Tax-Symposium?utm_source=Jan-newsletter-2018&utm_medium=email&utm_campaign=GN25-01-2018&utm_term=events&utm_content=Events/4th-IBFD-Africa-Tax-Symposium)>

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>

US Corporate Taxation 24-26 April 2018, Amsterdam

Tax and Technology 3-4 May 2018, Amsterdam

Forthcoming VAT courses

Introduction to GCC VAT 6-8 May 2018, Dubai

Introduction to European Value Added Tax 5-8 June 2018, Amsterdam

Forthcoming transfer pricing courses

[Type here]

2-4 July 2018, Singapore

27-29 June 2018, Kuala Lumpur

Transfer Pricing and Intra-Group Financing 24-25 May 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](http://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](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

### **International Tax Planning Association Forthcoming meetings**

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

The **27th Annual Tax Research Network (TRN) Conference** will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018. Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries ([P.A.L.Tuck@bham.ac.uk](mailto:P.A.L.Tuck@bham.ac.uk) and [A.Lymer@bham.ac.uk](mailto:A.Lymer@bham.ac.uk), respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the Society of Legal Scholars conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

The **19th Global Conference on Environmental Taxation** 26-28 September 2018, Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

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The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019. It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## **12 Recent publications**

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

### **Local**

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ATTA Conference papers. 2013 Auckland Conference papers are up on PANDORA which has now a comprehensive coverage post 2000 and that 2013 to 2017 papers are available on the ATTA website. ATTA website has been made more user friendly and that the last 6 sets of conference papers are easily available.

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

Recent postings include:

Public Tax-Return Disclosure - Jeffrey Hoopes, Leslie Robinson and Joel Slemrod, 18 April 2018

The National and Regional Consequences of Australia's Goods and Services Tax - James Giesecke and Nhi Tran, 16 April 2018

An Ethical Framework for Tax Decision Making by Corporations in Australia - **Catriona Lavermicocca** and Michael Quilter, 12 April 2018

Punishing Welfare Regimes and Basic Income - Hazel Blunden, 9 April 2018

The Mongolian Millions: What Can We Learn From the Making of a Multinational Tax Avoidance Scandal? Maya Forstater, 6 April 2018

Cheap Petrol Pushed up Australia's Road Death Toll - Paul Burke, 4 April 2018

Centrepay and Consumer Leases: Microfinance for Low-Income Australians for Essential Household Goods Needs Reform - Liesel Spencer and **Elen Seymour**, 3 April 2018

A Speech by the Parliamentary Budget Officer: Fiscal Transparency and the Parliamentary Budget Office - Jenny Wilkinson, 28 March 2018

From Dragon to Janus: Exploring Tax Policy for the Water-Energy Nexus - **Deborah Jarvie**, 26 March 2018

The role and dimensions of tax payer commitment in tax compliance behaviour - Marina Bornman and Jurie Wessels, 16 March 2018

(2017) 17 (3) *Australian GST Journal*

- Evans, Michael – Editorial – A poor roof

- Evans, Michael, GST equivalent taxation of financial services (supplementary financial tax)

- Isakov, Ilya, Australia's tumultuous road towards taxation of digital currencies

- Thomas, Robyn, Improving the integrity of GST on property transactions

(2018) 33 (1) *Australian Tax Forum*

Introduction

Modelling Australian corporate tax reforms - Chris Murphy

The unconvincing case for 25% - **Graeme Cooper**

International spillovers from proposed US tax reforms - Dhammika Dharmapala

Australia's company tax: options for fiscally sustainable reform - David Ingles and **Miranda Stewart**

Dividend imputation: a critical review of the future of the system - Rhys Cormick and **John McLaren**

Tax treaties and the international allocation of production: the welfare consequences of tax credits - Nigar Hashimzade and Gareth D Myles

Begg, Morgan 'Four Problems With GST Redistribution And How To Fix Them', Melbourne, Institute of Public Affairs Research report, 18 Apr 2018 <<https://ipa.org.au/publications-ipa/research-papers/four-problems-with-gst-redistribution-and-how-to-fix-them>>

Begg, Morgan 'Time to end GST redistribution: 2018 update', Melbourne, Institute of Public Affairs Research report, 12 Apr 2018 <<http://apo.org.au/system/files/141256/apo-nid141256-708076.pdf>>

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Broadfoot, Andrew 'Overseas cases and materials in deciding international tax cases', 13 Mar 2018, presented at the Deciding Tax Cases in an International Context Seminar, Federal Court Melbourne <<http://www.fedcourt.gov.au/digital-law-library/seminars/a-broadfoot-20180313>>

Campbell, Rod and Murray, Cameron 'Australia – the low tax country', The Australia Institute Research report, Manuka, ACT, 17 Apr 2018 <<http://www.tai.org.au/sites/default/files/P521%20Australia%20a%20low%20tax%20country.pdf>>

Four Corners 'Mongrel bunch of bastards' by Adele Ferguson, Lesley Robinson and Lucy Carter on ABCiview. A Four Corners/Fairfax investigation reveals the extraordinary powers of the Tax Office and what happens to those who try to take them on. <<http://www.abc.net.au/4corners/mongrel-bunch-of-bastards/9635026>>

Henderson, Jenni 'When taxpayers do wrong, they cop penalties but erring tax officers do not' *The Conversation* 10 April 2018, includes an interview with Michael Dirkis <<https://theconversation.com/when-taxpayers-do-wrong-they-cop-penalties-but-erring-tax-officers-do-not-94660>>

**Littlewood, Michael** "Foreign Trusts, the Panama Papers and the Shewan Report" [2017] *New Zealand Law Review* 59-90

**Stewart, Miranda & Wong, Teck Chi** 'New Zealand, US and UK outrank Australia in scores on budget transparency' *The Conversation* 20 March 2018 <<https://theconversation.com/new-zealand-us-and-uk-outrank-australia-in-scores-on-budget-transparency-93641>>

## **Overseas**

*Asia-Pacific Tax Bulletin* Number 1 - 2018

India - Since Vodafone ... – An Analysis of Developments in the Taxation of Indirect Transfers - Saurav Bhattacharya

India - GAAR provisions: The Need for Internationally Accepted Restrictions on Application - Shashwat Sharma and Meyyappan Nagappan

Taiwan - New Controlled Foreign Company Legislation in Taiwan - Yishian Lin  
Case notes

India - Supreme Court Clarifies Fixed Place Permanent Establishment Requirements - Abhishek Dugar and Lakshita Bhandari

New Zealand - High Court Finds Mariner Has Permanent Place of Abode in New Zealand - **Kevin Holmes**

*Bulletin for International Taxation* Number 3 - 2018

Tax treaty monitor - International/OECD - The Relationship between the OECD Multilateral Instrument and Covered Tax Agreements: Multilateralism and the Interpretation of the MLI - Daniel W Blum

China (People's Rep.)/OECD/United Nations - A Comparative Study of the "Royalties" Provisions in the Tax Treaties Concluded by China - Shimeng Lan  
International/OECD - Profit Attribution to Permanent Establishments – A Tax Treaty Perspective on the "Single Taxpayer" Approach - Shee Boon Law  
International/OECD - Output Legitimacy Deficits and the Inclusive Framework of the OECD/G20 Base Erosion and Profit Shifting Initiative - Irma Johanna Mosquera Valderrama

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Finland/Luxembourg/Netherlands/European Union - The Implementation of the Controlled Foreign Company Rules in the EU Anti-Tax Avoidance Directive in Finland, Luxembourg and the Netherlands – The Effects on the Holding Company Structures of Finnish Groups - Antti Tokola

India - India Transfer Pricing Round-Up for 2017 - Sunny Kishore Bilaney

International - Taxing Sugar-Sweetened Beverages: A Bittersweet Solution - Mike Hammer

*Bulletin for International Taxation* Number 4a - 2018 contains the following:

Navigating the Tax Challenges of The Digital Economy IBFD/Tax Analysts Joint Special Issue

United Kingdom/European Union - Managing EU VAT Risks for Platform Business Models - Aleksandra Bal

Japan/International/OECD - Japanese Tax Reforms Square Up to BEPS Action 1 to Tackle Tax Challenges of the Growing Digital Economy - Adam Becker

International/OECD - Some Comments on the Attribution of Profits to the Digital Permanent Establishment - Yariv Brauner and Pasquale Pistone

International/OECD - The Future of the Permanent Establishment Concept - Vishesh Dhuldhoya

International/OECD - Addressing the Tax Challenges of the Digitalization of the Economy – A Possible Answer in the Proper Application of the Transfer Pricing Rules? Raffaele Petruzzi and Svitlana Buriak

Brazil - Taxation of Cloud Computing in Brazil: Legal and Judicial Uncertainties - Tathiane Piscitelli and Doris Canen

Brazil - Recent Developments in Brazil Regarding the Indirect Taxation of Services in the Digital Economy - Marciano Seabra de Godoi

Australia/United Kingdom/International/OECD - An Analysis of “Google Taxes” in the Context of Action 7 of the OECD/G20 Base Erosion and Profit Shifting Initiative - Yasin Uslu

International/OECD - Digital Revolution. Tax Revolution? Piergiorgio Valente  
Tax Analysts articles

Australia/Hungary/India/Italy/United Kingdom/International/European Union/OECD - Finding Middle Ground Over Unilateral Digital Taxation - Nana Ama Sarfo

International/European Union/OECD - Taxation of the Sharing Economy: Recurring Issues - Carrie Brandon Elliot

International/OECD - Introduction: A Stress-Test for the International Consensus - Robert Goulder

United States - Taxing the New Gig Economy - Ajay Gupta

International/OECD - A Review of Comments on the Tax Challenges of the Digital Economy - Barry Larking

Argentina - Argentina’s Journey to a Digital VAT - Jimena Milessi

International/OECD - Permanent Establishment and the Digital Economy - Marie Sapirie

International/OECD/European Union/United States - Digital Permanent Establishment and Digital Equalization Taxes - Lee A Sheppard

Castelon, Marta *International taxation of income from services under double taxation conventions: development, practice and policy*, Alphen aan den Rijn

The Netherlands, Wolters Kluwer, 2018; ISBN-13 9789041195944;

€150,00

*Derivatives & Financial Instruments* Number 2 - 2018

International - Blockchain, Initial Coin Offerings and Other Developments in the Virtual Currency Market - Aleksandra Bal

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Luxembourg/France/United Kingdom - Is That A Tax-Transparent Fund I See?  
On the Perks of Being a Fund Investor in Luxembourg, France and the United Kingdom - Mariia Domina-Repiquet  
Switzerland - Securities Lending and Repo Transactions: Amended Tax Regulations - Peter Reinartz and Christoph Suter  
Netherlands - Dutch Cross-Border Rollover Relief Regarding Real Estate, from an EU Law Perspective - Hein Vermeulen and Joris Dortmans  
Brazil - Brazilian Taxation of Offshore Personal Investments: Recent Trends and Challenges in the Aftermath of the Voluntary Disclosure Programme - Flavio Rubinstein and Gustavo G Vettori  
Spain - The Application of Spanish CFC Rules to Investments in EU Alternative Funds: Current Overview and the Impact of the ATAD Directive - Carlos Ferrer and Paz Irazusta  
Hong Kong - Profits Tax Exemption to Be Extended to Privately Offered Open-Ended Fund Companies in Hong Kong - Kenneth Yim and Michelle Wu  
China (People's Rep) - Tax Incentives for Start-up Investments in China: New Developments - Jieyin Tang

*European Taxation* Number 2/3 - 2018

European Union - EU Tax Haven Blacklist – Is the European Union Policing the Whole World? Vinod Kalloe  
Denmark - Rules Restricting the Scope of Utilization of Interest Expenses for Tax Purposes - Thomas Booker  
European Union - The Freedom of Establishment and Recapture of PE Losses under the Merger Directive - Marjon den Toom and Harm van den Broek  
Germany - Permanent Establishment Taxation in Germany in a Post-AOA-Implementation Era: A Primer on Exceptions and Problem Areas - Sven Hentschel, Gerhard Kraft and Till Moser  
Finland - Centralization of Intangibles and Transfer Pricing under BEPS and Finnish Tax Law - Seppo Penttilä and Anita Isomaa-Myllymäki  
EU Update – Commission - Oana Popa; Council - Oana Popa  
CFE news  
Opinion Statement ECJ-TF 3/2017 on the Decision of the Court of Justice of the European Union of 16 May 2017 in *Berlioz Investment Fund SA* (Case C-682/15), Concerning the Right to Judicial Review under Article 47 of the EU Charter of Fundamental Rights in Cases of Cross-Border Mutual Assistance in Tax Matters  
CFE ECJ Task Force  
What's going on in ...  
European Union/Greece - Withholding Taxation and the EU Fundamental Freedoms: Greek Source Taxation of Service Fees - Anna Manitará  
Italy - Selected Recent Italian Tax Court Decisions on Transfer Pricing - Francesco Avella  
European Union - Tax Relief Granted to “Private-Social” Organizations and State Aid Rules: A Difficult Balance Following *Betania* (Case C-74/16) - Stefano Dorigo  
Netherlands - Pro Rata Deduction of Negative Income from Income Received in Each Member State - Hannelore Niesten

*International VAT Monitor* Number 1 - 2018

The Correct Interpretation of the Thresholds for Distance Sales - Patrick Wille  
Transfer Pricing Adjustments and VAT - Fernando Matesanz  
Is Lithuania's Measure Combating VAT Avoidance Compatible with the VAT Directive? Vilma Priluckyte  
VAT and E-Services: When Human Intervention Is Minimal - Madeleine Merckx

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Recent VAT Implementations and the Rule of Law - Jan Sanders  
Practical Information on European VAT - Fabiola Annacondia  
VAT News  
VAT Case notes  
ECJ VAT cases

**Littlewood, Michael** 'Using New Zealand trusts to escape other countries' taxes'  
(2017) 31 *Trust Law International* 113-136

*World Tax Journal* Number 1 - 2018

Possible Consequences of Brexit in the Area of Indirect Taxation: Why Prime Minister May Talks about a Hard Brexit, but Really Needs a Soft Brexit! -  
Servaas van Thiel and Marie Lamensch

Is Mediation the Panacea to the Profusion of Tax Disputes? Diana van Hout  
The Ombudsman and the Process of Resolution of International Tax Disputes –  
Protecting the “Invisible Party” to the MAP - Katerina Perrou  
The Fragmentation of Taxpayers' Rights in International Dispute Resolution  
Settings: Healing Anxieties through Judicial Dialogue - Ricardo García Antón

### **13 Quotable quotes**

“People are brought up to believe they have the presumption of innocence, that they have the right to remain silent, if they’re questioned by the authorities, that the authorities are obliged to read them their rights, if they get into trouble, and that their assets can’t be confiscated by the authorities. Now, in the world of tax, none of those things is true.”

Source: Barrister Graeme Halperin, a tax specialist who has been representing small businesses for 30 years, told Four Corners the ATO’s powers could be described as “draconian” <<http://www.abc.net.au/news/2018-04-07/australian-tax-office-accused-of-misusing-draconian-powers/9613808>>

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"The challenge that faces us, the grave and terrifying challenge, is to transform ourselves as a people. This fundamental challenge is not policy, it is not franking credits nor is it tax giveaways or rail links, necessary or not as these things may be. It is to realise that if we don't create for ourselves a liberating vision founded in the full truth of who we are as a people, we will find ourselves, in a moment of crisis, suddenly entrapped in a new authoritarianism wearing the motley of the old lies."

Source: 'Richard Flanagan: 'Our politics is a dreadful black comedy' – press club speech in full', *The Guardian Australia* 18 April 2018  
<<https://www.theguardian.com/australia-news/2018/apr/18/richard-flanagan-national-press-club-speech-full-politics-black-comedy>>

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## ATTA News May 2018

<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](mailto:c.fong@unsw.edu.au)

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

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### **1 Presidential column**

Welcome to the May ATTA Newsletter. Again, the Australian Federal Government has failed to outline any comprehensive tax reforms in its recent May Budget. It appears that much of the additional tax revenue forecasted to be received will come for combatting the cash economy, as well as practices by large multi-national companies. The Budget highlights the tension of using the tax system to try to influence taxpayer behaviour, as integrity measures have been proposed to try to mitigate the abuse of the previously enacted Research & Development tax concessions. This demonstrates that while it can be tempting to try to use the tax system to drive behaviour, it can have unintended consequences and be subject to abuse. For more information see:

<https://www.budget.gov.au/>

Planning for *ATTA's 31<sup>st</sup> Annual Conference* in Perth 2019 is well underway, and I encourage you all to start thinking about what tax research and scholarship of teaching papers you might present. See the preliminary details below.

For the second year, I am happy to call for applications for the '*Promoting Women in Tax Academics Scholarship*' which seeks to assist to get more senior women in tax by providing mentorship and funding assistance to attend the ATTA Conference. I encourage eligible applicants to apply - please see the details below.

Also, do you know someone who has made an outstanding contribution to Australasian Tax Teaching and/or Tax Policy? If so, please consider nominating them for the *ATTA*

**Hill Medal** (see details below). This is a great opportunity recognise someone's contribution, and for them to join the esteemed company of past recipients including as: Associate Professor Helen Hodgson; Colin Fong; Michael D'Ascenzo AO and Professor John Prebble.

All the best

Brett Freudenberg  
President – ATTA

## **2 The Australasian Tax Teachers Association Annual Conference 2019**

January 16th to 18th 2019

The Curtin Law School at Curtin University will host the conference at the Duxton Hotel in Perth from 16th to 18th January 2019. Perth is an exciting place to visit, particularly in January with our beautiful summer weather and where you can enjoy the beaches, cultural activities and festivals taking place throughout summer. We'll host the welcome reception at our heritage listed building on St Georges Terrace on Wednesday evening the 16th January. The conference dinner will take place on Thursday night, 17th January, at Frasers which overlooks the Perth Skyline from the iconic Kings Park. Friday afternoon will see us bring the conference to a close with a cocktail function at the Duxton. Keynote speakers will include Karen Payne the CEO of the Board of Taxation, Andrew Mills Second Commissioner Australian Taxation Office, Ali Noroozi the Inspector General of Taxation, Professor Therese Jefferson the Executive Director, Social, Behavioural and Economic Sciences ARC and the Patrons Address by the Hon Justice Pagone.

The website can be accessed here <https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019>  
Registrations are now open via the tab on the webpage.

We intend calling for the submission of papers in the June newsletter.

If you have any questions please contact:  
Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) or 08 9266 7106

## **3 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 that ATTA will offer one scholarship each year, for the next four years, 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 below by Wednesday 15 August 2018 if you wish to be considered for the scholarship.

Applications should be emailed to 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 3 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 2019 ATTA Conference  
[from 16th January to 18 January 2019 at Curtin University (Perth)]**

|   |  |
|---|--|
| <b>Name of applicant</b>                                |  |
| <b>Institution where the applicant is employed</b>      |  |
| <b>Academic level</b>                                   |  |
| <b>Year commenced ongoing employment as an academic</b> |  |
| <b>Research Paper Title</b>                             |  |

**Summary of proposed paper (maximum 500 words)**

**Budget Justification for use of \$1,000:**

|                                |  |
|--------------------------------|--|
| <b>Conference Registration</b> |  |
| <b>Airfares</b>                |  |
| <b>Accommodation</b>           |  |
| <b>Per diem</b>                |  |
| <b>Taxis and incidentals</b>   |  |

**Statement regarding any additional conference funding available from the applicant's home institution:**

**Signature of Applicant:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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**4 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 2018**.

**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>

**2018 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:**

\_\_\_\_\_  
\_\_\_\_\_

**5 Arrivals, departures and honours**

**Miranda Stewart** is back full time as a Professor at University of Melbourne Law School, while continuing as an adjunct at Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University.

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**Chris Jordan** has appeared in the *International Tax Review*'s Global Tax 50 since 2014. His 2017 entry appeared on 7 December 2017. See  
<<http://www.internationaltaxreview.com/Article/3775141/Global-Tax-50-2017-Chris-Jordan.html>>  
For the others see  
<<http://www.internationaltaxreview.com/Article/3773447/Global-Tax-50-2017.html>>

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Dear Librarians

It is with a sad heart that I share the news of the closing of our little library at the Tax Institute. I know many of you are thinking "who?!" We are a small library but had the pleasure of interacting with a number of you in various supply capacities, and I would like to take this opportunity to say a big THANK YOU for those of you that helped along the way. It's been fantastic.

Emma Atherton  
Library Manager  
And  
Fiona Fortier  
Research Librarian Extraordinaire  
Email 30 April 2018

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## **6 Call for participation in research**

We are four academics studying the Australian tax academics perception of large business tax law complexity. It could be from the perspective of teaching the material to students, difficulty in understanding it to write about it and teach it or from your professional experience. We hope you will volunteer 10 or 15 minutes of your valuable time to fill out this Survey Monkey. Thank you in advance for your participation. Go to:

<https://www.surveymonkey.com/r/TaxAcademics2018>

Binh Tran Nam (UNSW Sydney); Hughlene Burton (University North Carolina Charlotte); Stewart Karlinsky (Emeritus Professor San Jose State University) and Robert Deutsch (Tax Institute of Australia)

## **7 New Zealand developments**

Recently in New Zealand:

- Inland Revenue have issued guidance on cryptocurrency and tax (<https://www.ird.govt.nz/campaigns/2018/cryptocurrency-tax.html>) noting that there are no special rules for cryptocurrency and that it is treated as property for tax purposes.
- Inland Revenue have announced that all non-resident contractor companies, non-resident entertainer companies and agents for non-resident insurers that have balance dates between October and February will have incorrect use-of-money-interest calculations, due to a system error at Inland Revenue.
- The Ministers for Revenue and Customs announced on 1st May that submissions are being sought on a proposal to make offshore suppliers collect GST on low-value goods at the point of sale. This will result in the majority of offshore purchases being subject to GST. The discussion document is available at: <http://taxpolicy.ird.govt.nz/publications/2018-dd-gst-low-value-goods/overview>. Submissions are due by 29 June 2018.
- Submissions are also being sought on an R&D Tax Incentive Discussion Document. The Government has announced that it will introduce an R&D tax incentive in 2019. Submissions are sought on the design of the incentive, as well as a Growth Grants transition consultation document. Submissions are due by 1 June 2018 and the discussion documents are available at: <http://www.mbie.govt.nz/info-services/science-innovation/rd-tax-incentive>
- The student loan repayment threshold has increased from \$19,136 to \$19,448 (from 1st April 2018). When student loan debtors earn above this threshold (and are resident in NZ) they must start repaying the loan.

Lisa Marriott

## **8 Call for papers**

Dear **Curtin Law and Taxation Review** supporters and contributors,

Submissions are now open for Volume V of the *Curtin Law and Taxation Review*. This year the CLTR is accepting articles, comments and case

[Type here]

commentaries on areas of general law and taxation. In order to be considered for Volume V, submissions must be submitted by Monday 16 July 2018.

It would be appreciated if you could circulate the attached call for contributions through your networks.

If you have any questions, do not hesitate to contact me.

Kind Regards,

Victoria Barker

Editorial Consultant | Curtin Law and Taxation Review

Curtin University

Mobile | 0431 902 770

Email | victoria.barker@curtin.edu.au

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The Tax and Transfer Policy Institute (TTPI) of The Australian National University (ANU) promotes the empirical analysis and evaluation of tax and transfer policies to inform public knowledge and debate. The TTPI Conference on **Behavioural Economics and Public Policy** (TTPI-BEPP2018) aims to bring together empirical researchers in the field of behavioural economics and policy makers. The TTPI-BEPP2018 will be held on 9-10 August 2018 at the ANU Crawford School of Public Policy, JG Crawford Building 132, Lennox Crossing, ANU. The keynote speakers are:

- Alex Gyani Behavioural Insights Team, Australia
- Adam Oliver, London School of Economics and Political Science

The organisers invite submissions (extended abstracts or full papers) related to the general field of behavioural economics and public policy. We particularly welcome submissions on issues related to tax and transfer policies. The submission deadline is 1 June 2018. Submissions should be emailed in pdf format to [diane.paul@anu.edu.au](mailto:diane.paul@anu.edu.au)

Please forward this Call for Papers to colleagues who may be interested.

Registration details will be available on this webpage closer to the date.

<https://taxpolicy.crawford.anu.edu.au/news-events/events/12311/behavioural-economics-and-public-policy>

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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](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

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**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

[Type here]

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](mailto: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](http://Austaxpolicy.com) blog. Please contact us at [tax.policy@anu.edu.au](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

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### **9 Fulbright Scholarship applications for Australian applicants are now open and will close on 15 July 2018**

This year we have effectively doubled the number of scholarships on offer thanks to our new FULBRIGHT FUTURE Scholarships, our most generous program ever. FULBRIGHT FUTURE Scholarships offer funding for full tuition/visiting researcher fees at any U.S. institution, as well as travel and living costs. By facilitating innovative, impact-focused projects, this program seeks to improve the health, well-being, and prosperity of Australians.

Find more information about the FULBRIGHT FUTURE Scholarships at: <https://www.fulbright.org.au/scholarships/future/>

### **10 ATTA people in the media**

#### **Bain, Kathrin & Martin, Fiona**

UNSW Business Think Budget Briefing 2018, 9 May 2018  
<<https://www.business.unsw.edu.au/news-events/events/businessthink-events/businessthink-federal-budget-roundtable-2018>>

#### **Kraal, Diane**

Bagshaw, Eryk “Turnbull government's PRRT reforms 'worth nothing', says expert”, *Sydney Morning Herald*, and *The Age* 27 April 2018,  
<<https://www.smh.com.au/politics/federal/turnbull-government-s-prrt-reforms-worth-nothing-says-expert-20180427-p4zc2k.html>>  
Alexander, Shani ‘LNG giants in Australian tax crosshairs’, *World Gas Intelligence* 9 May 2018

### **11 ATO Statistics released**

On Friday 27<sup>th</sup> April Taxation statistics 2015-16 was released on the ATO website:

[Type here]

[www.ato.gov.au/taxstats](http://www.ato.gov.au/taxstats)

The improvements made to the publication this year include:

- Adding a couple of fancy infographics
- Including the 100 People statistics within the publication
- Creating new detailed tables, showing distribution of taxable income within each postcode (table 6C) as well as income information for occupations at the state or territory level (table 15)
- Adding a new set of industry benchmarks, combining together data for individuals, companies, partnerships and trusts into the one set of ratios.

## **12 Financial Literacy Australia Grants**

The 2018 round of the Financial Literacy Australia (FLA) Grants program is now open, with \$2 million in funding available in this round.

Closing date for Expression of Interest:

- 15 June 2018

FLA's priorities for the 2018 grant round are:

- Single parents
- Women and economic abuse
- Disability (especially in the area of cognitive disability)
- Indigenous communities
- Superannuation

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

You may have a great existing program with demonstrated results that could be expanded to reach more people;

- You may want to experiment with a new type of financial literacy program or resource;
- You may want to evaluate an existing program to measure its impact and how it can be improved; or
- You may have a proposal for research that will make a real difference.

The kinds of projects that could be funded include:

- program innovation - pilots with the potential to be scaled-up after evaluation
- program evaluation - exploring the outcomes of an existing program & how to improve
- scaling-up existing programs - after evaluation, to reach a larger audience
- product development - creating learning content
- research that will improve future financial literacy programs

We will also be looking favourably at organisations that can demonstrate well defined distribution channels and who are willing to collaborate with other NGO's.

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Visit [finlit.org.au](http://finlit.org.au) for more information on eligibility, selection criteria and the application process for the FLA Grants program. Apply by 15 June 2018.

### **13 Vacancies**

Dear Colleagues,

We are pleased to announce that the Institute for Austrian and International Tax Law is offering a position as **research and teaching associate**. The deadline for applications is **May 30, 2018**.

We would be delighted if you applied for this position and please kindly distribute this announcement to other qualified colleagues.

For more information on the position, please see our website under "Further Information": <https://www.wu.ac.at/en/taxlaw/>. If you would like to apply, or you know somebody who may be interested, please send your application to Ms. Theodora Stergidou ([jobtaxlaw@wu.ac.at](mailto:jobtaxlaw@wu.ac.at)).

Kind regards,

Michael Lang / Alexander Rust / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Jeffrey Owens / Maria Wimmer

### **14 Writing competitions**

#### **Law Council of Australia: Business Law Section Forsyth Pose Scholarship: Entries now open!**

The Forsyth/Pose Scholarship is offered by the Business Law Section of the Law Council of Australia (BLS) for papers on a topic in the field of taxation law. It was offered for the first time in 2013 to commemorate leading taxation law practitioners Neil Forsyth QC and Kevin Pose. Both were long-standing members of the BLS specialist Taxation Committee. The Forsyth/Pose Scholarship is aimed at persons at a junior stage of their career in Australia, whether it be as a practising lawyer, academic or member of the public service or corporate sector. Applicants should have no more than four years' experience in the field of taxation law. To apply for the scholarship applicants will need to submit an unpublished paper on a topic of relevance to taxation law practitioners of no more than 10,000 word. Scholarship entries close 5pm, 30 August 2018, AEST. For more information and for conditions of entry, see: <https://www.lawcouncil.asn.au/business-law/forsyth-pose-scholarship>

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#### **Tax Analysts' Student Writing Competition**

Tax Analysts is pleased to host its 5<sup>th</sup> annual student writing competition! This global competition enables students who win to publish a paper in *Tax Notes*, *State Tax Notes*, or *Tax Notes International* and receive a 12-month online subscription to all these weekly magazines after graduation.

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Students should be enrolled in a law, business, or public policy program. Papers must be between 2,500 and 12,000 words and focus on an unsettled question in federal, international, or U.S. state tax law or policy. Submissions are judged on originality of argument, content, grammar, and overall quality.

To submit an entry, visit our [Student Writing Competition](#) page and click on “Submit your paper.” The deadline to submit an entry is May 31, 2018. Questions may be emailed to [studentwritingcomp@taxanalysts.org](mailto:studentwritingcomp@taxanalysts.org)

### **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**

*Ellison v Sandini Pty Ltd (No. 2)* [2018] FCAFC 67, Siopis, Logan and Jagot JJ, • 3 May 2018

Practice and procedure - submissions after the initial judgment as to costs - apportionment as to costs.

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2018/2018fcafc0067>>

*Deputy Commissioner of Taxation v Ziolkowski* [2018] FCA 616, Griffiths J, 2 May 2018

Taxation - where applicant sought judgment against the respondent for income tax liabilities, administrative penalties, shortfall interest charges and general interest charges for income tax years ended 30 June 2006 and 30 June 2007

Practice and procedure - where applicant applied for default judgment under r 5.23 of the Federal Court Rules 2011 (Cth) (FCRs), or summary judgment under r 26.01 of the FCRs and s 31A of the Federal Court of Australia Act 1976 (Cth) – held: application allowed

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0616>>

#### **Victoria**

*Guss v Storage (Australian Taxation Office)* [2018] VSCA 121, McLeish and Hargrave JJA, 14 May 2018

Practice and procedure – Service – Service by post – Applicant found guilty in Magistrates’ Court of offences against Taxation Administration Act 1953 (Cth), s 8C – Finding of guilt required proof of service of notice of requirements under Income Tax Assessment Act 1936 (Cth), s 162 – Internal mail collection system – Letter to applicant placed in mail tray – Contents of tray given to Australia Post driver – Staff member unable to say whether letter to applicant included – Whether service by post proved – *Brown v Bluestone Property Services Pty Ltd* [2010] NSWSC 869; *Grant Thornton (Qld) Pty Ltd v Green Global Technologies Ltd* [2009] QSC 262; *Re Harris Scarfe Ltd (recs and mgrs apptd) (in liq)*; *Dwyer v Cannon Australia Pty Ltd* [2007] SASC 100; *Pearlburst Pty Ltd v Summers*

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Resort Group Pty Ltd [2007] NSWSC 1126; Northumbrian Ice Cream Co Ltd v Breakaway Vending Pty Ltd [2006] NSWSC 1216 distinguished.  
<<https://jade.io/j/#!/article/583894>>

Colin Fong

## **16 Tax and related meetings**

### **Local**

The Tax and Transfer Policy Institute (TTPI) of The Australian National University (ANU) promotes the empirical analysis and evaluation of tax and transfer policies to inform public knowledge and debate. The TTPI Conference on **Behavioural Economics and Public Policy** (TTPI-BEPP2018) aims to bring together empirical researchers in the field of behavioural economics and policy makers. The TTPI-BEPP2018 will be held on 9-10 August 2018 at the ANU Crawford School of Public Policy, JG Crawford Building 132, Lennox Crossing, ANU. The keynote speakers are:

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Please forward this Call for Papers to colleagues who may be interested.

Registration details will be available on this webpage closer to the date.

<https://taxpolicy.crawford.anu.edu.au/news-events/events/12311/behavioural-economics-and-public-policy>

### **Law, Love and Revenge: Themes from The Merchant ...'**

Australasian Law Teachers Association Conference, Curtin Law School 4-6 July 2018. This conference is being hosted by the Curtin Law School at its heritage-listed City Building at 57 Murray Street, Perth. The ALTA conference provides a supportive environment for teachers of law to present papers on their areas of research, and it is also a great place to develop networks and friendships with other teachers of law within Australasia.

<<http://www.promaco.com.au/events/alta2018>>

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- [Annette.Morgan@cbs.curtin.edu.au](mailto:Annette.Morgan@cbs.curtin.edu.au)

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

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

Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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** 2018 events:

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

**25th Viennese Symposium on International Tax Law "Tax Treaty Entitlement"**, Vienna, 22 June 2018

This Symposium will be organized by the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) in cooperation with the International Fiscal Association (IFA), Austrian Branch.

Participation will be free of charge. Please find the invitation on our website [www.wu.ac.at/en/taxlaw](http://www.wu.ac.at/en/taxlaw).

For administrative purposes, please register via the Online-Form

<<https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/sym-international-tax-law-2018/registration-sym-int-2018>>.

We are pleased to invite you to our three-day course for very experienced tax practitioners "**The Practice of Double Tax Treaties in Case Studies – Senior level course**", scheduled for June 28 – 30, 2018 in Vienna. This course is being organized by the Institute for Austrian and International Tax Law and the Akademie der Steuerberater und Wirtschaftsprüfer. For further details please visit our website <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/dba-senior-e/> or contact Ms. Barbara Ender, [b.ender@akademie-sw.at](mailto:b.ender@akademie-sw.at). Please note: there is an early booking bonus of 10% offered when booking before May 15, 2018. This Course is accepted as part of the "Vienna Certificate in Double Tax Treaties". Please email [tax@wu.ac.at](mailto:tax@wu.ac.at) for further details.

The **Institute for Austrian and International Tax Law** Vienna in cooperation with the Doctoral Program in International Business Taxation conference entitled: **Tax Treaty Arbitration**, Rust (Burgenland, Austria) from 5-7 July 2018.

Please find further details, the draft programme and the application form on our website: <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/conference-tax-treaty-arbitration-rust-5-7-july-2018/>

A doctoral seminar on the conference topic - to which everyone is invited - will take place on the afternoon of Thursday 5 July 2018 and the main conference will begin with a welcome dinner on the Thursday evening.

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The working sessions will take place all day on Friday and Saturday. The conference will close after dinner on Saturday - departure is scheduled for Saturday evening or Sunday, depending on your travel arrangements.

The Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), the International Tax Center of the University of Leiden, the Uppsala Center for Tax Law at Uppsala University and Stockholm University jointly organize a series of doctoral seminars for European doctoral students in tax law. The next two seminars in the series will be held in Sweden in August 2018:

**Stockholm: 27-28 August 2018, "Transfer pricing: material and methodological issues"**

and

**Uppsala: 29-30 August 2018, "Comparative tax law methodology"**

Please find further information on the seminar at the following link:

<https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/eventsn/2018-invitation-docsem-stockholm.uppsala.pdf>

Please also note that the next Doctorate Seminar on European Tax Law organized by the Institute for Austrian and International Tax Law at WU, Vienna, will take place on 15-18 February, 2019.

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

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>

Forthcoming VAT courses

Introduction to European Value Added Tax 5-8 June 2018, Amsterdam

Global VAT – Specific Countries 15-16 November 2018, Amsterdam

Forthcoming transfer pricing courses

2-4 July 2018, Singapore

27-29 June 2018, Kuala Lumpur

Transfer Pricing and Intra-Group Financing 24-25 May 2018, Amsterdam

Principles of Transfer Pricing 27-29 June 2018, Kuala Lumpur

Transfer Pricing Masterclass 2-4 July 2018, Singapore

International Tax Aspects of Permanent Establishments 24-26 September 2018, Amsterdam

International Tax, Legal and Commercial Aspects of Mergers & Acquisitions 28-30 November 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](http://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](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies,

[Type here]

Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

**International Tax Planning Association Forthcoming meetings**

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

The **27th Annual Tax Research Network (TRN)** Conference will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018. Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries (P.A.L.Tuck@bham.ac.uk and A.Lymer@bham.ac.uk, respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the Society of Legal Scholars conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

The **19th Global Conference on Environmental Taxation** 26-28 September 2018, Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019. It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

[Type here]

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## **17 Unpicking the regulation of consumption practices in early 20th century Australia**

It is generally considered that sumptuary law is an archaic form of governmental intervention that targeted the personal lives of people living in the early modern period in Europe, and has no modern significance. This book examines the post-Federation period, between 1901 and 1927, to reveal that the sumptuary impulse was not only alive and well in the emergent modern Australia, but was transmuted by a new patrician elite into a form of social and legal regulation.

*Sumptuary Regulation in Australia 1901–1927* contends that this regulation was imposed primarily to control the clothing and other personal choices of working Australians. The impulse was sustained through taxation policy, legal mechanisms, wage cases, and through the agency of wartime regulations. All of these measures recall the sumptuary laws of early modern Europe.

Caroline Dick is a Senior Lecturer in the School of Law at the University of Wollongong. The book forms part of the ATTA Doctoral Series (Volume 6) now published by Oxford University Press. It is published at AU\$120.95 and NZ\$138.99.

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## 18 Board of Taxation Small business consultation guide

Provide your insight and advice as how Australia's tax system could be better designed for small businesses.

The Board of Taxation is conducting a review of Australia's small business tax concessions. The Board's review will involve assessing the effectiveness of existing concessions and, where appropriate, recommending new concessionary approaches to the Government.

Core questions include:

1. What tax issues are of particular concern for small businesses?
2. What do you regard as the most useful or effective small business tax concessions? Why?
3. What opportunities do you see for improving existing small business concessions?
4. Which current small business concessions are not working and/or should be removed? Why?
5. What ideas do you have for new concessions that could help small businesses?

Submissions will close 20 July 2018

See: <http://taxboard.gov.au/consultation/small-business-tax-concessions/>

## 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:

Budget Forum 2018: Targeting the Black Economy, 16 May 2018

Budget Forum 2018: Tax Caps and Tax Cuts: Good for Australia? **Miranda Stewart**, 14 May 2018

Budget Forum 2018: Risks Greater Than I Can Recall in My Working Life - John Hewson, 14 May 2018

Budget Forum 2018: The Government Could Be Boosting the Budget Bottom Line with a Change to How It Taxes Gas, **Diane Kraal**, 07 May 2018

Should We Tax Robots? Roberta Mann, 03 May 2018

Open Budget Survey 2017 Part 2: What Can Australia Do to Improve Our Budget Process? **Miranda Stewart** and Teck Chi Wong, 02 May 2018

Socio-Economic Disparities in American Healthcare Spending: The Role of Public vs Private Insurance, Elena Capatina, Michael Keane and Shiko Maruyama, 30 April 2018

Achieving a Universal Guaranteed Basic Income in Canada, Harvey Stevens and Wayne Simpson, 26 April 2018

Carling, Robert *Cutting income tax: can we add the bacon to the hamburger and milkshake tax cuts?* St Leonards, NSW, Centre for Independent Studies, 15 April

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2018 <<http://www.cis.org.au/publications/policy-papers/cutting-income-tax-can-we-add-the-bacon-to-the-hamburger-and-milkshake-tax-cuts>>

Dixon, Janine 'Budget policy check: do we need company tax cuts?' *The Conversation* 27 April 2018 <<https://theconversation.com/budget-policy-check-do-we-need-company-tax-cuts-94483>>

Eslake, Saul 'Budget policy check: does Australia need personal income tax cuts?' *The Conversation* 24 April 2018 <<https://theconversation.com/budget-policy-check-does-australia-need-personal-income-tax-cuts-94500>>

Jacobs, Ian 'Australia can do a better job of commercialising research – here's how' *The Conversation* 3 May 2018 <<https://theconversation.com/australia-can-do-a-better-job-of-commercialising-research-heres-how-95526>>

**Kasipillai, Jeyapalan** and Lee, Mei Yee and Mahenthiran, Sakthi, 'Proliferation of hidden income and tax evasion: perceptions of Malaysian professionals' (March 20, 2018) 18 (2) *Australian Journal of Asian Law* Article 11, 2017. Available at SSRN: <https://ssrn.com/abstract=3144815>

**Kraal, Diane** 'The government could be boosting the budget bottom line with a change to how it taxes gas' *The Conversation* 2 May 2018 <<https://theconversation.com/the-government-could-be-boosting-the-budget-bottom-line-with-a-change-to-how-it-taxes-gas-95782>>

Lanis, Roman; Govendir, Brett; Wells, Peter & McClure, Ross 'Big businesses who give shareholders tax credits pay more tax: study' *The Conversation* 23 April 2018 <<https://theconversation.com/big-businesses-who-give-shareholders-tax-credits-pay-more-tax-study-95153>>

Lanis, Roman; Govendir, Brett; Wells, Peter & McClure, Ross 'Revealing how much tax companies pay doesn't move markets or reduce tax avoidance' *The Conversation* 3 May 2018 <<https://theconversation.com/revealing-how-much-tax-companies-pay-doesnt-move-markets-or-reduce-tax-avoidance-95651>>

**Mortimore, Anna** 'Australians will not buy electric cars without better incentives' *The Conversation* 4 May 2018 <<http://theconversation.com/australians-will-not-buy-electric-cars-without-better-incentives-96104>>

**Mortimore, Anna** and **Ashiabor, Hope** 'Australian Government's ongoing challenge to achieve fuel efficiency standards by 2025 can impact on 2015 Paris Agreement (2018) 35 *Environmental and Planning Law Journal* 280-298

Tax and Transfer Policy Institute working paper series

- Who bears the corporate tax incidence? Samiksha Agarwal, Lekha Chakraborty <[https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies\\_crawford\\_anu\\_edu\\_au/2018-04/complete-chakraborty\\_agarwal\\_april\\_2018.pdf](https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2018-04/complete-chakraborty_agarwal_april_2018.pdf)>
- Detect and deter or catch and release: Are financial penalties an effective way to penalise deliberate tax evaders? Chris Leech <[https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies\\_crawford\\_anu\\_edu\\_au/2018-04/complete\\_zzz\\_20180404\\_ttpi\\_penalty\\_paper\\_draft\\_amended\\_-\\_5\\_april\\_2018.docx\\_.pdf](https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2018-04/complete_zzz_20180404_ttpi_penalty_paper_draft_amended_-_5_april_2018.docx_.pdf)>
- Effective marginal tax rates: The New Zealand case, **Patrick Nolan**

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<[https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies\\_crawford\\_anu\\_edu\\_au/2018-05/complete\\_effect\\_marg\\_tax\\_rates\\_may\\_2018.pdf](https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2018-05/complete_effect_marg_tax_rates_may_2018.pdf)>

## Overseas

*Asia-Pacific Tax Bulletin* Number 2 - 2018

Australia - Taxing Uber Drivers - Anton Joseph

China (People's Rep) - Chinese Controlled Foreign Company Rules in the Post-BEPS Era: New Developments - Cui Xiaojing and Zhang Han

India - Budget 2018 – Alignment of Domestic Law with BEPS Action Plans - Siddhesh Rao

Pakistan - In Search of Tax Policy to Boost Investment in Pakistan - Bilal Hassan

Singapore - Introduction of the Principal Purpose Test and Discretionary Benefits

Provisions into Singapore's Tax Treaties: Not as Black as It Is Painted – Part 1 – Reasons - Blazej Kuźniacki

Case notes

India - Indirect Share Transfer Not Taxable in India - Abhishek Dugar and Lakshita Bhandari

India - Payments for Offshore Supply of Equipment Not Taxable in India But Payments for Supervisory Services Are Taxable in India - Abhishek Dugar and Lakshita Bhandari

New Zealand - High Court Quashes Inland Revenue's Request for Information Notices Following Information Request from Korea - **Kevin Holmes**

**Evans, Chris**; Hasseldine, John; Lymer, Andy; Ricketts, Robert and Sandford, Cedric *Comparative taxation – why tax systems differ*, Birmingham, UK, Fiscal Publications, 2017

ISBN – 978 1 906201 36 4 (paperback) or 978 1 906201 37 1 (hardback)

This text explores and answers questions including:

- Why are the tax systems of developing and developed countries converging and how do they still differ?
- Why is the property tax the most widely used tax for local government?
- Why has income become the predominant tax base in developed countries?
- Do we need corporate income taxes?
- Why are wealth taxes relatively under-utilised in all countries?
- Why have so many countries adopted a VAT as their general sales tax?
- How do taxes help governments to deliver environmental objectives?
- Can we avoid complexity in tax system design or are we stuck with it if we want effective taxes?
- Why do taxpayers comply, or not comply, with their tax obligations?
- Where should we go next in designing tax systems for the 21st century?
- ... and many others.

<<http://www.fiscalpublications.com/comparativetax>>

IBFD Knowledge Centre White Papers <[https://www.ibfd.org/IBFD-Tax-Portal/White-Papers?utm\\_source=Apr-newsletter-2018&utm\\_medium=email&utm\\_campaign=AP26-04-2018&utm\\_term=white-paper&utm\\_content=IBFD-Tax-Portal/White-Papers](https://www.ibfd.org/IBFD-Tax-Portal/White-Papers?utm_source=Apr-newsletter-2018&utm_medium=email&utm_campaign=AP26-04-2018&utm_term=white-paper&utm_content=IBFD-Tax-Portal/White-Papers)>

*Tax-related identity theft*

In this paper, the author describes tax-related identity theft, references recent cases of the crime, offers prevention recommendations and outlines the prescribed procedure for victims.

*Does the tax sector need Blockchain?*

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Blockchain is frequently praised as a technological innovation that can be the panacea for all of the world's problems. In this paper, the author critically examines the usefulness of blockchain technology in the tax sector.

*International Transfer Pricing Journal* Number 2 - 2018

International - Dealing with Data in a Digital Economy - Sylvia de Jong, Willem Neuvel and Ágata Uceda

International - Value Creation Analysis for Transfer Pricing Purposes - Brigitte Baumgartner

International - Improving the Effectiveness of the International Advance Pricing Agreement Process - Zahra Mulachella

International - Cost Contribution Arrangements and Funding Activities - Tetiana Polonska

Recent developments

Brazil - The Brazilian “Sixth Method” and BEPS Action 10: Transfer Pricing Control on Commodity Transactions - Marcus Lívio Gomes and Débora Ottoni Uébe Mansur

Hungary - New Hungarian Transfer Pricing Documentation Obligations - Sándor Szmicssek

Italy - The Italian Branch Exemption Regime in Light of the Most Recent Domestic and International Developments - Simone Zucchetti, Giulio Tombesi, Armando Tardini and Oreste Lanfranchi

Japan - 2018: A Key Year for Transfer Pricing Compliance and Enforcement, for Companies and Branches - Karl Gruendel, Keith Thomas and Mark Brandon

Netherlands - The Zinc Case – Burden of Proof and Business Restructurings in the Netherlands - Harmen van Dam, Willem Jan Tom and Freek Braken

Pakistan - Issuance of CbC Reporting and TP Documentation Requirements - Ikramul Haq

Sweden - Court Case on Profit Margin within an Arm’s Length Range and a Margin Stated in an Agreement - Anders Forslund and Philip Liljebblad

United States - Evolution of Advance Pricing Agreement Processes: Current and Future Experience in the United States - Mark Thomas, Kristina Novak, Cym Lowell

*International VAT Monitor* Issue No. 2 - 2018

Column - Rendering Platforms Liable to Collect and Pay VAT on B2C Imports: A Silver Bullet? Marie Lamensch

Articles

GCC VAT – International Goods - Howard R Hull and Roberto Scalia

Split Payments in VAT Systems – Is This the Future? Robert C. Prätzler

Postponed Accounting for Import VAT in Finland - Anne Kaleva and Tiina Ruohola

India’s Goods and Services Tax: Salient Features and Post- Implementation Issues - Jose Sebastian

Overview of General Turnover Taxes and Tax Rates January 2018 - Fabiola VAT news

VAT case notes

ECJ VAT cases

McClure, Ross; Lanis, Roman; Wells, Peter & Govendir, Brett ‘The impact of dividend imputation on corporate tax avoidance: The case of shareholder value’ (2018) 48 *Journal of Corporate Finance* 492-514  
<<https://doi.org/10.1016/j.jcorpfin.2017.10.007>>

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Possamai , Adam *The i-zation of society, religion, and neoliberal post-secularism*, Singapore, Palgrave Macmillan, 2017 includes Revising Religious Tax Exemption pp 187-199; Conclusions: A Global Compassionate Tax for the i-Society pp 201-208

Schwarz, Jonathan *Schwarz on Tax treaties*, 5th ed, Alphen aan den Rijn The Netherlands, Kluwer Law International, 2018

*World Tax Journal* Number 2 - 2018

Addressing the Debt-Equity Bias within a Common Consolidated Corporate Tax Base (CCCTB) – Possibilities, Impact on Effective Tax Rates and Revenue Neutrality - Christoph Spengel, Jost H. Heckemeyer, Katharina Nicolay, Rainer Bräutigam and Kathrin Stutzenberger

The Role of the Subjective Element in Tax Abuse and Aggressive Tax Planning - Paolo Piantavigna

The Principal Purpose Test (PPT) in BEPS Action 6 and the MLI: Exploring Challenges Arising from Its Legal Implementation and Practical Application - Błażej Kuźniacki

Back to Grass Roots: The Arm’s Length Standard, Comparability and Transparency – Some Perspectives from the Emerging World - Alessandro Turina

## **19 Quotable quotes**

“As a general rule the judge’s rationale in sentencing [white-collar criminals] is different from sentencing true criminals ... imprisonment, when available, is regarded as a last resort.”

Source: Finkelstein, Ray *Targeting Tax Crime* (March 2012) as cited by Evan Whitton, Letter to the editor, *Sydney Morning Herald* 24 April 2018 p 16

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“There is an easy way to stop this charade of tax cuts that don’t really cut taxes – and that is to put in place a system of automatic annual indexation of bracket thresholds, as many other countries have done.

This replaces governmental discretion with a legislated formula. It would be a real reform, not just a tax cut. One year’s cut from indexation would be of the ‘hamburger and milkshake’ variety and would cost the budget only around \$2.5 billion, but the cumulative effect over several years is substantial and becomes a built-in discipline on government spending decisions. (Coalition ministers should give thought to how this would constrain a future Labor government.)

If indexation provides the hamburger and milkshake, the best way to add the bacon is to cut marginal rates of tax. Cutting marginal rates is the gold standard of tax cuts. It delivers the most enduring benefits and goes directly to the issue of how taxes affect people’s decisions at the margins of work, saving and investment.”

Carling, Robert ‘How to get more than a milkshake and burger from tax cuts’

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*Australian Financial Review* 30 April 2018

<<http://www.cis.org.au/commentary/articles/how-to-get-more-than-a-milkshake-and-burger-from-tax-cuts>>

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“It was revealed after the letter was released that, in a BCA poll of its members earlier in the year, fewer than one in five of the BCA’s members said they would use the proposed company tax cut to directly increase wages or employ more staff.

A Senate committee has been examining the BCA’s pledge, and last week BCA President Grant King and Chief Executive Ms Westacott appeared at a public hearing.

It did not go well.

Mr King and Ms Westacott were repeatedly asked for, but were unable to provide, examples of a country where tax cuts had led to higher wages and employment.

It also emerged that Mr King and Ms Westacott had visited the controversial political consulting firm Cambridge Analytica in September 2017, though the two insisted the BCA had not employed the group.”

Source: Tingle, Laura ‘Business Council of Australia to ramp up role in politics’, *New Daily* 30 April 2018

<<https://thenewdaily.com.au/news/national/2018/04/30/business-council-to-ramp-up-role-in-politics>>

\*\*\*\*\*

Chris Wallis contributed the following with the comment “An old one but dripping with sarcasm *FCT v Hoffnung*”.

“**Starke J.** This is an appeal from the Chief Justice, which was argued by this Court over nine days, *with some occasional assistance from the learned and experienced counsel* who appeared for the parties. The evidence was taken and the matter argued before the Chief Justice in two days.”

Source: *Federal Commissioner of Taxation v S Hoffnung & Co Ltd* (1928) 42 CLR 39

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## ATTA News June 2018

<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](mailto:c.fong@unsw.edu.au)

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

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### 1 Presidential column

The end of the 30 June financial year is nearly upon us in Australia, and we can see that the Australian Taxation Office (ATO) has concerns about the legitimacy of some of deduction claims made by individuals. While individually the amounts claimed may be small, collectively the amount of tax revenue at risk can be substantial. For example, in 2017 approximately 6 million Australians claimed work-related clothing and laundry expenses, with total claims adding up to nearly \$1.8 billion. One-quarter of these claims are exactly up to the non-detailed record limit of \$150 for laundry expenses, and this raises concerns if technically a deduction is allowed at all (regardless of records).

While there may be legitimate concerns, politically this can look like the ATO focusing on the little taxpayers while larger taxpayers have more sophisticated ways of minimising their taxable income. If for no other reason, Australia could learn from New Zealand in terms of salary and wage earners not needing to lodge a tax returns at all. Alternatively, replacing work related deductions with a standard deduction for salary wage earners may be a better way to focus the resources of the ATO. In any event, it is critical that taxpayers' confidence with the tax system is maintained, as well as trying to address compliance costs.

I encourage you all to submit an abstract for the upcoming *ATTA Annual Conference* (abstracts are due by 27th August 2018: see below for further details). Additionally, to support our female colleagues to gain important mentorship to support their career development, I encourage eligible women to apply for the '*Promoting Women in Tax Academics Scholarship*' (due by 15 August 2018: see details below).

Also, do you know someone who has made an outstanding contribution to Australasian Tax Teaching and/or Tax Policy? If so, please consider nominating them for the *ATTA*

**Hill Medal** (due by 31 July 2018: see details below). This is a great opportunity recognise someone's contribution, and for them to join the esteemed company of past recipients including as: Associate Professor Helen Hodgson; Colin Fong; Michael D'Ascenzo AO and Professor John Prebble.

All the best

Brett Freudenberg  
President – ATTA

## **2 ATTA's 31<sup>st</sup> Conference Call for papers**

We invite you to submit a paper to the upcoming Australasian Tax Teachers' Association's 31<sup>st</sup> Annual Conference. The theme of the conference is "*Taxation, Innovation and Education: Tax in a Changing World*".

The Curtin Law School at **Curtin University** will host the conference at the Duxton Hotel in Perth from 16<sup>th</sup> to 18<sup>th</sup> January 2019. Perth is an exciting place to visit, particularly in January with our beautiful summer weather and where you can enjoy the beaches, cultural activities and festivals taking place throughout summer. We'll host the welcome reception at our heritage listed building on St Georges Terrace on Wednesday evening the 16<sup>th</sup> January. The conference dinner will take place on Thursday night, 17<sup>th</sup> January, at Frasers which overlooks the Perth Skyline from the iconic Kings Park. Friday afternoon will see us bring the conference to a close with a cocktail function at the Duxton.

### **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 16<sup>th</sup> 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 27<sup>th</sup> August 2018 if you want to be considered for a scholarship.

Prizes for the best tax research paper, the best teaching 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: Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) by Monday 27<sup>th</sup> August 2018. We will advise you of acceptance by Friday 14th September 2018.

If you want to present at the PhD symposium, email your abstract to: Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au) by Monday 27<sup>th</sup> August 2018. We will advise you of acceptance by Friday 14<sup>th</sup> September 2018.

### **3 ATTA's 31st Invitation to Attend the Conference**

The Australasian Tax Teachers Association  
Annual Conference 2019  
January 16<sup>th</sup> to 18<sup>th</sup> 2019  
Hosted by Curtin University and held at the Duxton Hotel Perth

#### **Taxation, Innovation and Education: Tax in a Changing World**

The Australian Tax Teachers' Association (ATTA) is a non-profit organisation, established in 1987, with the goal of improving the standard of tax teaching in educational institutions across Australasia.

The ATTA conference now in its 31<sup>st</sup> year, provides an environment for tax academics, industry, and government professionals to share research, develop teaching practice, and promote network opportunities to advance the discipline.

Consistent with its theme, this year's conference aims to:

- Showcase evidence-based research and scholarship;
- Share experiences of those in the discipline of taxation;
- Promote collaboration between universities and industry;
- Showcase curriculum advancement and pedagogical improvements in view of national and international developments;
- Provide examples of innovation in the field of taxation; and,
- Encourage creative thinking to develop inventive solutions to complex issues that our discipline may be facing.

Those in attendance will have the opportunity to explore the conference theme in various ways. A range of inspiring and eminent speakers have been requested to address the delegates and two public keynote sessions will be delivered by specialist from the field on Thursday and Friday of the conference.

PhD students will have the chance to showcase their research and gain valuable feedback from the audience during the PhD workshops to be held on Wednesday morning.

A lively panel discussion will be held on Wednesday after lunch regarding the "tax graduate of the future" and what it is that employers will be looking for in the next generation of taxation professionals. We will also hear from past and recent graduates about their experiences whilst at University and how those experiences shaped the trajectory of their careers.

Concurrent sessions will be held during the conference on a range of topical matters and advances in the field of taxation. A creative workshop is scheduled for Wednesday afternoon which will encourage delegates to discuss curriculum advancement and pedagogical improvements which have assisted in engaging with students. The purpose of this workshop will be to expose successful pedagogical strategies in the teaching of taxation law and to work through any challenges that delegates may face in applying these methods.

Delegates, family and friends are also encouraged to explore the beautiful city of Perth, its surrounding countryside and wonderful vineyards during their time on the West. There are many attractions around Perth and its greater suburbs, many opportunities not to be missed.

For further information about the conference, please do not hesitate to contact Annette Morgan on [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) or 0422844439.

Link to website <https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

On behalf of the Curtin Law School, we look forward to welcoming you to Perth and trust that you will have a wonderful Conference.

**Registrations for ATTA 2019 are now open via the link:**

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

- Super Early Bird: \$565 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 21<sup>st</sup> September 2018
- Early Bird: \$620 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 9<sup>th</sup> October 2018
- Full Fee (after 9<sup>th</sup> October): \$660 (3 day conference attendance including welcome function, conference dinner and farewell function)
- PhD Students (Full time): \$395 (3 day conference attendance including welcome function, conference dinner and farewell function)
- ATO rate: \$305 (Days 2 and 3 conference attendance including lunch, morning and afternoon tea)
- Industry: \$150 (One day conference attendance including lunch, morning and afternoon tea)
- Welcome function only: \$50
- Conference dinner only: \$140
- Closing function only: \$45

**Accommodation Options**

The Duxton is offering a special rate for delegates of the conference as follows

**Accommodation Rate**

Check in: 16/01/19

Check out: 19/01/19

Deluxe Room: \$224.00 per room per night

Room Only

The above rates are room only and include free Wi-Fi. Full buffet breakfast is available in the Firewater Grille Restaurant from \$35.00 per person per day.

Please advise when booking your accommodation you are a delegate of the conference to obtain the reduced rate.

No. 1 St Georges Terrace PERTH WESTERN AUSTRALIA

TELEPHONE: 61 8 9261 8000 FACSIMILE: 61 8 92618020

WEBSITE: [www.duxtonhotels.com](http://www.duxtonhotels.com)



There are many other accommodation options available and we have provided you with a link of the ones closest to the Duxton Hotel

[https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth\\_Concert\\_Hall-Perth\\_Greater\\_Perth\\_Western\\_Australia-Hotel-Deals.html](https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth_Concert_Hall-Perth_Greater_Perth_Western_Australia-Hotel-Deals.html)

You may wish to make your own accommodation arrangements via one of the well-known accommodation websites such as:

- Booking.com
- Hotels.com
- Trip advisor
- Trivago

Curtin University has no accommodation arrangements with these sites.

If you have any questions please contact:

Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au)

Donovan Castelyn: [donovan.castelyn@curtin.edu.au](mailto:donovan.castelyn@curtin.edu.au)

Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au)

#### **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 that ATTA will offer one scholarship each year, for the next four years, 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 below by Wednesday 15 August 2018 if you wish to be considered for the scholarship.

Applications should be emailed to Professor Lisa Marriott (Vice President – ATTA) at [Lisa.Marriott@vuw.ac.nz](mailto: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 3 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 2019 ATTA Conference  
 [from 16th January to 18 January 2019 at Curtin University (Perth)]**

|   |  |
|---|--|
| <b>Name of applicant</b>                                |  |
| <b>Institution where the applicant is employed</b>      |  |
| <b>Academic level</b>                                   |  |
| <b>Year commenced ongoing employment as an academic</b> |  |
| <b>Research Paper Title</b>                             |  |

**Summary of proposed paper (maximum 500 words)**

**Budget Justification for use of \$1,000:**

|                                |  |
|--------------------------------|--|
| <b>Conference Registration</b> |  |
| <b>Airfares</b>                |  |
| <b>Accommodation</b>           |  |
| <b>Per diem</b>                |  |
| <b>Taxis and incidentals</b>   |  |

**Statement regarding any additional conference funding available from the applicant's home institution:**

**Signature of Applicant:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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## **5 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 2018.**

### **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>

## **2018 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:**

\_\_\_\_\_

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## **6 Arrivals, departures and honours**

Professor **Rick Krever** has moved from the Monash Business School's Department of Business Law and Taxation to the University of Western Australia Law School.

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**Jonathan Teoh** has moved from the Monash Business School's Department of Business Law and Taxation to E&Y in London.

## **7 Call for participation in research**

We are four academics studying the Australian tax academics perception of large business tax law complexity. It could be from the perspective of teaching the material to students, difficulty in understanding it to write about it and teach it or from your professional experience. We hope you will volunteer 10 or 15 minutes of your valuable time to fill out this Survey Monkey. Thank you in advance for your participation. Go to:

<https://www.surveymonkey.com/r/TaxAcademics2018>

Binh Tran Nam (UNSW Sydney); Hughlene Burton (University North Carolina Charlotte); Stewart Karlinsky (Emeritus Professor San Jose State University) and Robert Deutsch (Tax Institute of Australia)

## **8 New Zealand developments**

On 17 May, the NZ government released its tax policy work programme as part of Budget 2018. Five broad areas are covered, as outlined below:

- Government priorities and coalition and confidence and supply agreement items – including supporting the Tax Working Group; supporting the Welfare Working Group; R&D tax credits; ring-fencing rental losses; penalties; secondary tax codes; and small business tax issues including compliance costs
- Social policy – including student loans, paid parental leave and child support
- Enhancing tax policy within broad-base, low-rate (BBLR) tax settings – including GST on imported low-value goods; feasibility studies and black-hole expenditure; losses; compliance by the self-employed; charities and not-for-profit organisations
- International tax and BEPS – including the digital economy; the DTA work programme; and multilateral instruments
- Business transformation and better public services – including review of the Tax Administration Act 1994; individual taxation; and business taxation

Further information is available at: <http://taxpolicy.ird.govt.nz/work-programme>  
Also in May, Inland Revenue issued a draft public ruling on writing off debts as bad for income tax and/or GST purposes (PUB00300). This will update and

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reissue BR Pub 05/01. The new item does not change the Commissioner's position on deciding whether or not a debt is bad and at what point a bad debt may be written off for tax purposes. The draft confirms that the debt may be written off in the following circumstances:

- An existing debt is owed to the taxpayer; and
- The debt has been determined to be 'bad' by a reasonably prudent commercial person who has concluded that there is no likelihood that the debt will be paid by the debtor or anyone else; and
- The bad debt has been written off for financial accounting purposes (in one of the specified ways).

The Taxation (Annual Rates for 2017-18, Employment and Investment Income, and Remedial Matters) Act sets the annual income tax rates for the 2017-18 tax year and implements measures to improve the timeliness of information received by Inland Revenue about people's employment and investment income from payers of that income. The Act also extends the current two-year bright line test that requires income tax to be paid on gains from the sale of residential property to five years. In addition, it changes the taxation of employee share schemes.

We have also seen changes introduced into the transfer system in New Zealand.

These come into effect on 1<sup>st</sup> July 2018 and include:

- The introduction of the Best Start tax credit, which is a new weekly payment of \$60 per child available to eligible parents who have a baby on or after 1<sup>st</sup> July 2018. The payment will be received for one year, regardless of the household income. Households with income of less than \$79,000 will continue to receive the payment until the child turns three. The payment starts to abate once the household earnings are over \$79,000 and are fully abated when the household income is \$93,858 (for one child).
- Paid parental leave is extended from 18 weeks up to a maximum of 22 weeks for parents with babies born after 1 July 2018.
- Payment rates for Working for Families increase and the eligible income range is widened.

Lisa Marriott

## **9 Call for papers**

Dear **Curtin Law and Taxation Review** supporters and contributors,

Submissions are now open for Volume V of the *Curtin Law and Taxation Review*. This year the CLTR is accepting articles, comments and case commentaries on areas of general law and taxation. In order to be considered for Volume V, submissions must be submitted by Monday 16 July 2018.

It would be appreciated if you could circulate the attached call for contributions through your networks.

If you have any questions, do not hesitate to contact me.

Kind Regards,

Victoria Barker

Editorial Consultant | Curtin Law and Taxation Review

Curtin University

Mobile | 0431 902 770

Email | [victoria.barker@curtin.edu.au](mailto:victoria.barker@curtin.edu.au)

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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](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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

**10 Fulbright Scholarship applications for Australian applicants are now open and will close on 15 July 2018**

This year we have effectively doubled the number of scholarships on offer thanks to our new FULBRIGHT FUTURE Scholarships, our most generous program ever. FULBRIGHT FUTURE Scholarships offer funding for full tuition/visiting researcher fees at any U.S. institution, as well as travel and living costs. By facilitating innovative, impact-focused projects, this program seeks to improve the health, well-being, and prosperity of Australians.

Find more information about the FULBRIGHT FUTURE Scholarships at:  
<https://www.fulbright.org.au/scholarships/future/>

**11 Vacancies**

Ref 1141/18 Casual Academic, **Tax Lecturer, School of Law**

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The School of Law at **Western Sydney University** is looking for suitably qualified sessional tax lecturers.

The School is seeking to enhance its Eligibility List of suitably qualified and experienced people available for casual teaching in the following area: Tax lecturers

The School provides a range of undergraduate and postgraduate tax programs and employs sessional academic staff to support the teaching of these programs. You will work under the supervision of academic staff and may, subject to qualifications and experience, be involved in a number of activities in relation to the delivery of our units. This includes teaching in the classroom and/or online, assessment preparation and marking, meeting with students and other academic activities.

Suitable candidates will have continuously engaged in professional activities such as professional development, publication and service to the profession.

Applications must be submitted online and address the selection criteria in the application.

There are opportunities to teach on several of our campuses; with high need to be available to teach at our Parramatta CBD campus (day or evening), Parramatta South, and limited opportunities at Campbelltown campus and our Sydney City campus.

Whilst it is our intention to ensure that sessional teaching or other such roles be equitably shared amongst all eligible candidates, it should be noted that inclusion on the eligibility list does not guarantee engagement.

**Remuneration:** Tutor to Lecturer ranges from \$93.79 to \$194.56 per hour. A separate rate for marking and academic other duties is available from the School.

**Position Enquiries:** Elen Seymour, (02) 4620 3647, (02) 9685 9259, or email [e.seymour@westernsydney.edu.au](mailto:e.seymour@westernsydney.edu.au)

**Closing Date:** 11:30pm on Sunday 24 June 2018

Full details on how to apply for these positions can be found at our website. Western Sydney University values workplace diversity.

<https://www.seek.com.au/job/36360952>

## **12 Writing competitions**

**Law Council of Australia: Business Law Section Forsyth Pose Scholarship: Entries now open!**

The Forsyth/Pose Scholarship is offered by the Business Law Section of the Law Council of Australia (BLS) for papers on a topic in the field of taxation law. It was offered for the first time in 2013 to commemorate leading taxation law practitioners Neil Forsyth QC and Kevin Pose. Both were long-standing members of the BLS specialist Taxation Committee. The Forsyth/Pose Scholarship is

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aimed at persons at a junior stage of their career in Australia, whether it be as a practising lawyer, academic or member of the public service or corporate sector. Applicants should have no more than four years' experience in the field of taxation law. To apply for the scholarship applicants will need to submit an unpublished paper on a topic of relevance to taxation law practitioners of no more than 10,000 word. Scholarship entries close 5pm, 30 August 2018, AEST. For more information and for conditions of entry, see:  
<https://www.lawcouncil.asn.au/business-law/forsyth-pose-scholarship>

### **13 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**

*Pintarich v Deputy Commissioner of Taxation* [2018] FCAFC 79, Kerr, Moshinsky and Derrington JJ, 25 May 2018

Taxation - General Interest Charge (GIC) - remission of GIC - where taxpayer applied for a full remission of GIC - where taxpayer also applied for a payment arrangement - where Deputy Commissioner sent letter to taxpayer to the effect that the Deputy Commissioner would accept a lump sum payment of a certain amount on or before a certain date – whether, by issuing the letter, the Deputy Commissioner made a decision to remit GIC – whether the primary judge erred in concluding that the Deputy Commissioner had not made a decision to remit GIC <<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2018/2018fcafc0079>>

*Decleah Investments Pty Ltd and Prince Removal and Storage Pty Ltd as Trustees for the PRS Unit Trust v Commissioner of Taxation* [2018] FCA 717, Steward J, 22 May 2018

Taxation - goods and services tax - appeal from a decision of the Administrative Appeals Tribunal setting aside objection decision and increasing GST and administrative penalty payable - calculation of GST payable under margin scheme - valuation on an "as is" basis - whether an approved valuation for the purposes of A New Tax System (Goods and Services Tax) Act 1999 (Cth) <<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0717>>

*Divas Beverages Holdings Ltd v Commissioner of Taxation* [2018] FCA 803, Davies, J, 01 June 2018

Costs – Appropriate cost orders in circumstances where applicant had partial success in application; whether costs should be apportioned on an issues basis; discretion as to costs under s 43 of the Federal Court of Australia Act <<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0803>>

*Chhua v Commissioner of Taxation* [2018] FCAFC 86, Logan, Moshinsky and Steward JJ, 06 June 2018

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Taxation – appeal from a decision of the Federal Court on demurrer – judicial review sought pursuant to s 39B of the Judiciary Act 1903 (Cth) in relation to the formation by the Commissioner of an opinion that there had been fraud or evasion for the purposes of item 5 of s 170(1) of the Income Tax Assessment Act 1936 (Cth) – circumstances in which the formation of a fraud or evasion opinion can be subject to judicial review

Practice and procedure – application for an extension of time for filing a notice of appeal – appeal from judgment on demurrer – whether demurrer finally disposed of the dispute – leave to appeal interlocutory decision

<<https://jade.io/j/#!/article/586604>>

*Harding v Commissioner of Taxation* [2018] FCA 837, Derrington J, 08 June 2018

Taxation - Residency of taxpayer - Whether resident according to ordinary concepts - Whether resident according to Domicile test - Meaning of "permanent place of abode" outside Australia - Whether rented accommodation for a temporary purpose was a "permanent place of abode"

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0837>>

## **New South Wales**

*Adams Bidco Pty Ltd v Chief Commissioner of State Revenue (NSW)* [2018] NSWSC 735, Pembroke J, 21 May 2018

Taxes and duties – landholder duty – whether land exempt from duty as land used for the purpose of primary production – land exempt per Section 163D of the Duties Act 1997

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWSC/2018/735.html>>

*Winston-Smith v Chief Commissioner of State Revenue* [2018] NSWSC 773, Emmett AJA, 1 June 2018

Taxes and duties – Chief Commissioner of State Revenue declined to grant exemption under s 163H of the Duties Act 1997 (NSW) – whether application of Ch 4 of the Duties Act 1997 (NSW) would not be just and reasonable

Taxes and duties – Chief Commissioner of State Revenue declined to remit interest under s 25 of the Taxation Administration Act 1996 (NSW) – whether appropriate case to remit the market component of the interest for defined period – whether appropriate case to remit premium component of interest

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWSC/2018/773.html>>

*H R C Hotel Services Pty Ltd v Chief Commissioner of State Revenue* [2018] NSWSC 820, Ward, CJ in Eq, 5 June 2018

Taxes and duties – pay-roll tax – employment agency contracts – interpretation of s 37(1) of the Payroll Tax Act 2007 (NSW) – meaning of “under which” – meaning of “procures the services of another person” – meaning of “for a client”

Taxes and duties – pay-roll tax – employment agency contracts – amounts taken to be wages – interpretation of s 40(1)(a) of the Payroll Tax Act 2007 (NSW)

Taxes and duties – pay-roll tax – penalty tax – whether taxpayer took “reasonable care to comply with the taxation law” within the meaning of s 27(3)(a) of the Taxation Administration Act 1996 (NSW)

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWSC/2018/820.html>>

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Colin Fong

## **14 Tax and related meetings**

### **Local**

The Tax and Transfer Policy Institute (TTPI) of The Australian National University (ANU) promotes the empirical analysis and evaluation of tax and transfer policies to inform public knowledge and debate. The TTPI Conference on **Behavioural Economics and Public Policy** (TTPI-BEPP2018) aims to bring together empirical researchers in the field of behavioural economics and policy makers. The TTPI-BEPP2018 will be held on 9-10 August 2018 at the ANU Crawford School of Public Policy, JG Crawford Building 132, Lennox Crossing, ANU. The keynote speakers are:

- Alex Gyani Behavioural Insights Team, Australia
- Adam Oliver, London School of Economics and Political Science

The organisers invite submissions (extended abstracts or full papers) related to the general field of behavioural economics and public policy. We particularly welcome submissions on issues related to tax and transfer policies. The submission deadline is 1 June 2018. Submissions should be emailed in pdf format to [diane.paul@anu.edu.au](mailto:diane.paul@anu.edu.au)

Please forward this Call for Papers to colleagues who may be interested.

Registration details will be available on this webpage closer to the date.

<https://taxpolicy.crawford.anu.edu.au/news-events/events/12311/behavioural-economics-and-public-policy>

### **Law, Love and Revenge: Themes from The Merchant ...?**

Australasian Law Teachers Association Conference, Curtin Law School 4-6 July 2018. This conference is being hosted by the Curtin Law School at its heritage-listed City Building at 57 Murray Street, Perth. The ALTA conference provides a supportive environment for teachers of law to present papers on their areas of research, and it is also a great place to develop networks and friendships with other teachers of law within Australasia.

<<http://www.promaco.com.au/events/alta2018>>

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- [Annette.Morgan@cbs.curtin.edu.au](mailto:Annette.Morgan@cbs.curtin.edu.au)

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

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

Call the National Events team on 1300 733 842 for more details.

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Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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 2018 events:**

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

We are pleased to invite you to our three-day course for very experienced tax practitioners “**The Practice of Double Tax Treaties in Case Studies – Senior level course**”, scheduled for June 28 – 30, 2018 in Vienna. This course is being organized by the Institute for Austrian and International Tax Law and the Akademie der Steuerberater und Wirtschaftsprüfer. For further details please visit our website <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/dba-senior-e/> or contact Ms. Barbara Ender, [b.ender@akademie-sw.at](mailto:b.ender@akademie-sw.at). Please note: there is an early booking bonus of 10% offered when booking before May 15, 2018. This Course is accepted as part of the “Vienna Certificate in Double Tax Treaties”. Please email [tax@wu.ac.at](mailto:tax@wu.ac.at) for further details.

The **Institute for Austrian and International Tax Law** Vienna in cooperation with the Doctoral Program in International Business Taxation conference entitled: **Tax Treaty Arbitration**, Rust (Burgenland, Austria) from 5-7 July 2018.

Please find further details, the draft programme and the application form on our website: <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/conference-tax-treaty-arbitration-rust-5-7-july-2018/>

A doctoral seminar on the conference topic - to which everyone is invited - will take place on the afternoon of Thursday 5 July 2018 and the main conference will begin with a welcome dinner on the Thursday evening.

The working sessions will take place all day on Friday and Saturday. The conference will close after dinner on Saturday - departure is scheduled for Saturday evening or Sunday, depending on your travel arrangements.

The Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), the International Tax Center of the University of Leiden, the Uppsala Center for Tax Law at Uppsala University and Stockholm University jointly organize a series of doctoral seminars for European doctoral students in tax law. The next two seminars in the series will be held in Sweden in August 2018:

**Stockholm: 27-28 August 2018, "Transfer pricing: material and methodological issues"**

and

**Uppsala: 29-30 August 2018, "Comparative tax law methodology"**

Please find further information on the seminar at the following link:

<https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/eventsn/2018-invitation-docsem-stockholm.uppsala.pdf>

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Please also note that the next Doctorate Seminar on European Tax Law organized by the Institute for Austrian and International Tax Law at WU, Vienna, will take place on 15-18 February, 2019.

The WU Transfer Pricing Center at the Institute for Austrian and International Tax Law of WU is pleased to invite you to its first WU Transfer Pricing Symposium on the topic “**Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions**”, which will be held in Vienna on October 29, 2018. The symposium aims to bring together relevant international players in the transfer pricing area (coming from academia, international organizations, governments as well as the business and advisory communities), in order to analyse and discuss the relevant issues and to find common solutions to the current problems. The sessions will be held on October 29, 2018, at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. Please find further details on our website ([www.wu.ac.at/en/taxlaw/](http://www.wu.ac.at/en/taxlaw/)). The direct link to the symposium can be found <[https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer\\_pricing\\_center/TP\\_Symposium/2018\\_WU\\_Transfer\\_Pricing\\_Symposium\\_-\\_brochure.pdf](https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer_pricing_center/TP_Symposium/2018_WU_Transfer_Pricing_Symposium_-_brochure.pdf)>, including the programme, list of speakers and the application form.

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

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>

Forthcoming VAT courses

Global VAT – Specific Countries 15-16 November 2018, Amsterdam

Forthcoming transfer pricing courses

2-4 July 2018, Singapore

27-29 June 2018, Kuala Lumpur

Principles of Transfer Pricing 27-29 June 2018, Kuala Lumpur

Transfer Pricing Masterclass 2-4 July 2018, Singapore

International Tax Aspects of Permanent Establishments 24-26 September 2018, Amsterdam

International Tax, Legal and Commercial Aspects of Mergers & Acquisitions

28-30 November 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](http://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](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

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## **International Tax Planning Association Forthcoming meetings**

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

The **27th Annual Tax Research Network (TRN)** Conference will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018. Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries (P.A.L.Tuck@bham.ac.uk and A.Lymer@bham.ac.uk, respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the Society of Legal Scholars conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

The **19th Global Conference on Environmental Taxation** 26-28 September 2018, Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019. It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

Other useful tax and law related conference websites include the

[Type here]

International Bar Association:

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## **15 Board of Taxation Small business consultation guide**

Provide your insight and advice as how Australia's tax system could be better designed for small businesses.

The Board of Taxation is conducting a review of Australia's small business tax concessions. The Board's review will involve assessing the effectiveness of existing concessions and, where appropriate, recommending new concessionary approaches to the Government.

Core questions include:

1. What tax issues are of particular concern for small businesses?
2. What do you regard as the most useful or effective small business tax concessions? Why?
3. What opportunities do you see for improving existing small business concessions?
4. Which current small business concessions are not working and/or should be removed? Why?
5. What ideas do you have for new concessions that could help small businesses?

Submissions will close 20 July 2018

See: <http://taxboard.gov.au/consultation/small-business-tax-concessions/>

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## 16 Recent publications

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

### Local

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

Long-Term Changes in Income Inequality in New Zealand, John Creedy and Norman Gemmell, 14 June 2018

Evaluating the Multilateral Legal Instrument from a Developing Country Perspective, Suranjali Tandon, 12 June 2018

Is Australia's Tax and Welfare System Too Progressive? Peter Whiteford, 07 June 2018

Should We Tax Legal (but Harmful) Pleasures? **Rob Vosslamber**, 30 May 2018

Measuring Inequality of Opportunities, Arturo Martinez Jr, Tina Rampino, Mark Western, Wojtek Tomaszewski and Jude David Roque, 28 May 2018

Budget Forum 2018: Superannuation and Pension Changes in the Budget 2018-19, **Emily Millane**, 24 May 2018

Christian, Natasha 'Taxes, fines and jail time: The strictest plastic bag laws around the world', SBS News 18 April 2018

<<https://www.sbs.com.au/news/taxes-fines-and-jail-time-the-strictest-plastic-bag-laws-around-the-world>>

Du, Li & Zhang, Zhong Xiang 'Measuring the redistributive effects of China's personal income tax' (2018) 5 *Asia & the Pacific Policy Studies* 220-234

<<https://onlinelibrary.wiley.com/doi/full/10.1002/app5.229>>

Hendy, Peter 'A taxing issue' *Australian Financial Review Review* 8 June 2018 p 3R. An edited extract from *Why Australia slept*, Connor Court Publishing, 2018. Discussed prospect of a state income tax option.

**Hodgson, Helen** 'How Indigenous and disabled women lost out in the 2018 budget' *The Conversation* 21 May 2018 <<https://theconversation.com/how-indigenous-and-disabled-women-lost-out-in-the-2018-budget-96531>>

Ingles, David & **Stewart, Miranda** 'Reforming Australia's superannuation tax system and the age pension to improve work and savings incentives' (2017) 4 *Asia & the Pacific Policy Studies* 417-436

<<https://onlinelibrary.wiley.com/doi/full/10.1002/app5.184>>

Phillips, Ben & Gray, Matthew 'The Coalition's income tax cuts will help the rich more, but in a decade everyone pays more anyway' *The Conversation* 1 June 2018 <<https://theconversation.com/the-coalitions-income-tax-cuts-will-help-the-rich-more-but-in-a-decade-everyone-pays-more-anyway-97539>>

Tax & Transfer Policy Institute working paper series, have three new papers to announce:

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- Nathan Deutscher, [Place, jobs, peers and the teenage years: exposure effects and intergenerational mobility](#)
- Chris Murphy, [Australia's high company tax rate and dividend imputation: a poor recipe for a small open economy?](#)
- Sue Regan & David Stanton, [Social policy inquiries in Australia: The Henderson Poverty inquiry in context](#)

**Ting, Antony** ‘A new levy on digital giants like Google, Facebook and eBay is a step towards a fairer way of taxing’ *The Conversation* 24 May 2018  
<<https://theconversation.com/a-new-levy-on-digital-giants-like-google-facebook-and-ebay-is-a-step-towards-a-fairer-way-of-taxing-96990>>

## Overseas

*British Tax Review* Issue 2 2018

Current Notes

US tax reform: overview of key international provisions - Calum Dewar and Trudy Armstrong

The Trust Register: is there such a thing as too much information? Isobel Morton

Split payment: the validity of a not so new alternative VAT collection method - Charlene A. Herbain and Alain Thilmany

A revamped flexibility on VAT rates for Member States - Ine Lejeune and Charlene A. Herbain

Tax reliefs for business: comment on the Office of Tax Simplification’s report - Gary Richards

The new Budget process and its implications for tax policy making - Chris Sanger

Case Notes

HMRC v Hely-Hutchinson (Court of Appeal): unfairness or bad luck? David Small

Littlewoods Ltd v HMRC: compound interest—not so simple in unjust enrichment cases? Daniel Visser

Articles

Brexit: Application of the EU Arbitration Convention and Recourse to the CJEU Following Departure of a Member State from the EU - Judith Geyer, Michael Puls and Robert Ullmann

BEPS Action 2: Trusts as Hybrid Entities - Mark Brabazon

Book Review

*Bulletin for International Taxation* Number 4/5 - 2018

International Tax Policy in A Disruptive Environment: A Special Issue

International/OECD - Foreword: International Tax Policy in a Disruptive Environment - Allison Christians, Wolfgang Schön and Stephen E. Shay

In this foreword to International Tax Policy in a Disruptive Environment: A Special Issue, the authors provide an overview of the two-day interdisciplinary conference that took place in Munich on 14-15 December 2017, and offer a synopsis of the articles in this special edition of the Bulletin for International Taxation.

International/OECD - Value Creation: A Standard in Search of a Process - Susan C Morse

International/OECD - “Taxation Where Value is Created” and the OECD/G20 Base Erosion and Profit Shifting Initiative - Johanna Hey

International/OECD - Country-by-Country Reporting and the International Allocation of Taxing Rights - Michelle Hanlon

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International/OECD - Country-by-Country Reporting and the International Allocation of Taxing Rights: Comments to Michelle Hanlon - Christoph Spengel  
 International/OECD - Competition, Coordination and Avoidance in International Taxation - Michael Keen  
 International/OECD - The OECD Inclusive Framework - Allison Christians and Laurens van Apeldoorn  
 International/OECD - The Impact of the BEPS Multilateral Instrument on International Tax Policies - Johann Hattingh  
 International/OECD - Goodbye to All That? A Requiem for the Destination-Based Cash Flow Tax - Daniel Shaviro  
 International/OECD - Sales-Based Apportionment of Profits - Ulrich Schreiber  
 International/OECD - An Inverted Image Inspires a Question: Comments on Professor Ulrich Schreiber's "Sales-Based Apportionment of Profits" - J Scott Wilkie  
 International/OECD - Ten Questions about Why and How to Tax the Digitalized Economy - Wolfgang Schön  
 International/OECD - A US Subnational Perspective on the "Logic" of Taxing Income on a "Market" Basis - Walter Hellerstein  
 International/OECD - Redistribution between Rich and Poor Countries - **Miranda Stewart**  
 International/OECD - Comment on Miranda Stewart's "Redistribution between Rich and Poor Countries" - Itai Grinberg  
 International/OECD - Transfer Pricing Regimes for Developing Countries - Patricia Hofmann and Nadine Riedel  
 International/OECD - The Impact of the OECD/G20 Base Erosion and Profit Shifting Project on the Task for Developing Countries of Applying the Arm's Length Principle in Practice - Richard S Collier  
 International/OECD - Offshore Transfers: Policies and Divergent Views - Mitchell A Kane

(2018) 66 (1) *Canadian Tax Journal*

How Did the CRA Expect the Adoption of IFRS To Affect Corporate Tax Compliance and Avoidance? — Oliver Nnamdi Okafor, Dawn Mains, Olayemi M. Olabiyi, and Hussein Warsame  
 Douglas J. Sherbaniuk Distinguished Writing Award / Prix d'excellence en rédaction Douglas J. Sherbaniuk  
 Canadian Tax Foundation Regional Student-Paper Awards / Prix régionaux du meilleur article par un étudiant de la Fondation canadienne de fiscalité  
 Best Newsletter Article by a Young Practitioner Award / Prix pour le meilleur article de bulletin par un jeune fiscaliste  
 Canadian Tax Foundation Lifetime Contribution Award / Prix de la Fondation canadienne de fiscalité pour une contribution exceptionnelle  
 Finances of the Nation: Survey of Provincial and Territorial Budgets, 2017-18  
 Current Cases: (FCA) Univar Holdco Canada ULC v. Canada; (TCC) Cassan v. The Queen; (TCC) MacDonald v. The Queen  
 International Tax Planning: The New Stub-Period FAPI Rules  
 Personal Tax Planning: Aligning Tax-Planning Strategies with Philanthropy — Planification fiscale personnelle : L'harmonisation des stratégies fiscales et de la philanthropie — (Précis)  
 Corporate Tax Planning: Musings on Agnico-Eagle and Univar  
 Current Tax Reading

(2018) 66 (2) *Canadian Tax Journal*

Interaction of the Foreign Affiliate Surplus and Safe-Income Regimes: Selected Anomalies, Issues, and Planning Considerations — Jim Samuel

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VAT/GST Thresholds and Small Businesses: Where To Draw the Line? — Yige Zu  
 Policy Forum: Editors' Introduction—The Case for a Tax Commission — Alan Macnaughton and Kevin Milligan  
 Policy Forum: Why Canada Needs a Comprehensive Tax Review — Fred O'Riordan  
 Policy Forum: Then and Now—A Historical Perspective on the Politics of Comprehensive Tax Reform — Shirley Tillotson  
 Policy Forum: Building a Tax Review Body That Is Fit for Purpose—Reconciling the Tradeoffs Between Independence and Impact — Jennifer Robson  
 Policy Forum: From Independent Tax Commission to Independent Tax Authority — Joseph Heath  
 Current Cases: (FCA) *Gervais v. Canada*; (FCA) *Canada v. Oxford Properties Group Inc.* — Robert Korne, Joy Elkelslassy, and Andrew Stirling  
 Personal Tax Planning: Revisiting Planning for Private Company Shareholders After July 2017 — Robert Santia  
 Planification fiscale personnelle : Réexamen de la planification pour les actionnaires de sociétés privées après juillet 2017) — Robert Santia  
 Selected US Tax Developments: A Close Look at Some of the New US Tax Rules— Michael Miller  
 Current Tax Reading — Robin Boadway and Kim Brooks

**Khan Niazi, Shafi U & Krever, Richard** 'Romance and divorce between international law and EU law: implications for European competence on direct taxes' (2017) 53 *Stanford Journal of International Law* 129-168

(2017) 70 (3) *National Tax Journal*

Effects of a Federal Value-Added Tax on State and Local Government Budgets - Jim Nunns and Eric Toder

How Taxes and Required Returns Drove Commercial Real Estate Valuations over the Past Four Decades - John V Duca, Patric H Hendershott, and David C Ling

What Drove the Decline in Taxpaying? The Roles of Policy and Population - Bradley T Heim, Ithai Z Lurie, and James Pearce

Capital Gains Taxation and Corporate Investment - David A Weisbach

Some Simple Analytics of the Taxation of Banks as Corporations: Effects on Loans and Systemic Risk, Deposits, and Borrowing - Timothy J Goodspeed

Is US Corporate Income Double-Taxed? by Leonard E Burman, Kimberly A. Clausing, and Lydia Austin

Addendum: Responsiveness of Income to Local Income Taxes: Evidence from Indiana - Lang (Kate) Yang and Bradley T. Heim

(2017) 70 (4) *National Tax Journal*

The EITC over the Great Recession: Who Benefited? Maggie R Jones

Whose Child Is This? Shifting of Dependents among EITC Claimants within the Same Household - David Splinter, Jeff Larrimore, and Jacob Mortenson

Assessing President Trump's Child Care Proposals - by Lily L. Batchelder, Elaine Maag, Chye-Ching Huang, and Emily Horton

International Tax Planning under the Destination-Based Cash Flow Tax - Alan J Auerbach, Michael P Devereux, Michael Keen, and John Vella

A Destination-Based Cash Flow Tax Can Be Structured to Comply with World Trade Organization Rules - Itai Grinberg

Macroeconomic Modeling of Tax Policy: A Comparison of Current Methodologies - Alan J. Auerbach and Itai Grinberg

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(Overly) Great Expectations: Carbon Pricing and Revenue Uncertainty in California - James B Bushnell  
Carbon Pricing in the Northeast: Looking through a Legal Lens - Janet E Milne  
Canada's Carbon Price Floor - Ian WH Parry and Victor Mylonas

(2018) 71 (1) *National Tax Journal*

Measuring the Financial Shocks of Natural Disasters: A Panel Study of US States - Qing Miao, Yilin Hou, and Michael Abrigo  
Fiscal Zoning and Fiscal Externalities - Justin M Ross  
Wedges, Labor Market Behavior, and Health Insurance Coverage under the Affordable Care Act - Trevor S Gallen and Casey B Mulligan  
Do "Catch-Up Limits" Raise Retirement Saving? Evidence from a Regression Discontinuity Design - Adam M Lavecchia  
A New Method for Applying VAT to Financial Services - Julio López-Laborda and Guillermo Peña  
The Dynamic Stability of Progressive Taxation - Elizabeth Chorvat and Terrence Chorvat

(2018) 71 (2) *National Tax Journal*

Raising the Stakes: Experimental Evidence on the Endogeneity of Taxpayer Mistakes - Naomi Feldman, Jacob Goldin, and Tatiana Homonoff  
The Effect of Flat Tax Rates on Taxable Income: Evidence from the Illinois Rate Increase - Thomas Luke Spreen  
Perceptions and Realities of Average Tax Rates in the Federal Income Tax: Evidence from Michigan - Charles L Ballard and Sanjay Gupta  
Assessing the Tax Benefits of Hybrid Arrangements — Evidence from the Luxembourg Leaks - Inga Hardeck and Patrick U Wittenstein  
More Than They Realize: The Income of the Wealthy - Jenny Bourne, Eugene Steuerle, Brian Raub, Joseph Newcomb, and Ellen Steele  
Reflections of the Holland Medal Recipient: Perils of Tax Reform - James R Hines Jr.  
Is the Haig-Simons Standard Dead? The Uneasy Case for a Comprehensive Income Tax - James Alm  
Too Clever by Half: The Politics and Optics of the Two-Part VAT - Alan D Viard

## **17 Quotable quotes**

"The increased complexity of compliance and the large sums of money involved have changed what corporate clients are seeking from tax lawyers.

"Sophisticated and large clients want legal advice, as distinct from legal information," Tadmor says.

"They want advice based on a multitude of factors, such as your experience, a realistic assessment of the facts and legal issues at hand, a view as to how the ATO is likely to react and litigation prospects, the impact on the overall relationship with the ATO and, at times, the global tax position.

"This is not stuff that you can look up in any particular source like a textbook, case law or legislation. This means that in today's environment, clients want your judgment, your risk evaluation of strategy and options and, ultimately, your recommendations."

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Source: Niesche, Christopher 'Taxing times', *The Australian Legal Review* 25 May 2018 p 18 <<https://specialreports.theaustralian.com.au/1065029/taxing-times>>

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“Unfortunately, our Universities have not been captured by the left. After applying for 36 tax academic jobs, and not getting an interview for 35 of them, despite running the ATO's contribution to the Howard Government's very successful international tax reform program between 2001 and 2006, I suspect that being a 64 year old socialist makes me unemployable in academia.”

John Passant, Letter to the Editor, *The Australian* 8 June 2018

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“An analysis of 160 million Australian tax records between 1999 and 2014 has found six times the expected number of taxpayers hovering just below the 37 per cent tax bracket.

The phenomenon - known as "bunching" - suggests taxpayers or their agents are deliberately structuring their affairs to avoid falling into a higher tax rate.

Australian National University researcher Robert Breunig said replacing the 37 per cent bracket with a flat tax rate of 32.5 per cent for earnings between \$40,000-\$200,000 would create a fairer tax structure and discourage people from "gaming the system".

"It looks like legal tax avoidance," Professor Breunig told Fairfax Media at a university seminar on Tuesday.

...

His research suggests flattening the tax rate and combining it with increased child care support was likely to encourage more women into work.”

Source: Bagshaw, Eryk 'Flat income tax rate will limit people 'gaming the system': researcher' *Sydney Morning Herald* 13 June 2018 p 6 <<https://www.smh.com.au/politics/federal/flat-income-tax-rate-will-limit-people-gaming-the-system-researcher-20180612-p4zkza.html>>

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“Young people entering the workforce should choose their own superannuation fund, rather than the present system of their employer selecting the fund for them, according to a Productivity Commission report released on Tuesday.

It recommends that these workers should be given a “best in show” shortlist set by a “competitive and independent process.”

Technically - unless a particular EBA or workplace determination restricts the choice of fund - young people, and others who enter the workforce or change jobs are currently able to choose their own fund. In practice, the employer nominates a fund which people are defaulted into if they don't make a choice. That happens every time someone starts a new job.”

[Type here]

Source: Grattan, Michelle 'Young people, not employers, should choose super fund: Productivity Commission' *The Conversation* 26 May 2018  
<<https://theconversation.com/young-people-not-employers-should-choose-super-fund-productivity-commission-97329>>

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“Bishop Michael Curry gave his first Australian interview on the ABC 7.30 program tonight after he made world headlines at the wedding of Prince Harry and Meghan Markle last month with a rousing address on the power of love.

But he told Leigh Sales “unbridled selfishness” was the biggest problem facing the world.

“I really believe that the essence of our struggle, as a human family, can be found in any of unbridled selfishness.

“We have got to find a way to live together and for each other.”

Bishop Curry said his goal of “unselfish living” could be a force for solving conflict, poverty, social justice and environmental problems.”

Source: Wood, Richard 'Royal wedding bishop warns of love versus selfishness struggle' Honey website, 4 June 2018  
<<https://honey.nine.com.au/2018/06/04/20/30/royal-wedding-bishop-warns-of-battle-between-love-and-selfishness>>

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## ATTA News July 2018

<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](mailto:c.fong@unsw.edu.au)

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

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### 1 Presidential column

Hi and welcome to ATTA's July newsletter.

We have changed the format of the distribution of ATTA's e-newsletter to take into account that some ATTA members are not receiving the monthly e-newsletter due to their institution's blocking large bulk emails. This means that we will now be uploading the newsletters to ATTA's website and then be sending out a short email with the relevant link. Also, a link to the newsletters will be provided on ATTA's LinkedIn Group site. Hopefully, this will be an effective way to ensure distribution of this important newsletter to keep us connected.

One of the problems tax researchers can face is access to data from Revenue Authorities. At this month's Queensland Tax Researchers Symposium the ATO announced that its aLife data project had now been formally launched in July. The aLife provides longitudinal data file for researchers (this is in addition to the annual tax statistics released by the ATO). This is a great initiative, and provides a wide range of opportunity for us. Information about how to potentially access this data will be in upcoming ATTA newsletters.

Remember abstracts are due on 27 August 2018 for ATTA's annual conference being hosted in 2019 by Curtin University in Perth (see below). I encourage you all to submit as it looks like it will be a great conference.

All the best

Brett Freudenberg  
President – ATTA

## **2 ATTA's 31<sup>st</sup> Conference Call for papers**

We invite you to submit a paper to the upcoming Australasian Tax Teachers' Association's 31<sup>st</sup> Annual Conference. The theme of the conference is "*Taxation, Innovation and Education: Tax in a Changing World*".

The Curtin Law School at **Curtin University** will host the conference at the Duxton Hotel in Perth from 16<sup>th</sup> to 18<sup>th</sup> January 2019. Perth is an exciting place to visit, particularly in January with our beautiful summer weather and where you can enjoy the beaches, cultural activities and festivals taking place throughout summer. We'll host the welcome reception at our heritage listed building on St Georges Terrace on Wednesday evening the 16<sup>th</sup> January. The conference dinner will take place on Thursday night, 17<sup>th</sup> January, at Frasers which overlooks the Perth Skyline from the iconic Kings Park. Friday afternoon will see us bring the conference to a close with a cocktail function at the Duxton.

### **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 16<sup>th</sup> 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 27<sup>th</sup> August 2018 if you want to be considered for a scholarship.

Prizes for the best tax research paper, the best teaching 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: Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) by Monday 27<sup>th</sup> August 2018. We will advise you of acceptance by Friday 14<sup>th</sup> September 2018.

If you want to present at the PhD symposium, email your abstract to: Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au) by Monday 27<sup>th</sup> August 2018. We will advise you of acceptance by Friday 14<sup>th</sup> September 2018.

## **3 ATTA's 31<sup>st</sup> Invitation to Attend the Conference**

The Australasian Tax Teachers Association  
Annual Conference 2019  
January 16<sup>th</sup> to 18<sup>th</sup> 2019

Hosted by Curtin University and held at the Duxton Hotel Perth

### **Taxation, Innovation and Education: Tax in a Changing World**

The Australian Tax Teachers' Association (ATTA) is a non-profit organisation, established in 1987, with the goal of improving the standard of tax teaching in educational institutions across Australasia.

The ATTA conference now in its 31<sup>st</sup> year, provides an environment for tax academics, industry, and government professionals to share research, develop teaching practice, and promote network opportunities to advance the discipline.

Consistent with its theme, this year's conference aims to:

- Showcase evidence-based research and scholarship;
- Share experiences of those in the discipline of taxation;
- Promote collaboration between universities and industry;
- Showcase curriculum advancement and pedagogical improvements in view of national and international developments;
- Provide examples of innovation in the field of taxation; and,
- Encourage creative thinking to develop inventive solutions to complex issues that our discipline may be facing.

Those in attendance will have the opportunity to explore the conference theme in various ways. A range of inspiring and eminent speakers have been requested to address the delegates and two public keynote sessions will be delivered by specialist from the field on Thursday and Friday of the conference.

PhD students will have the chance to showcase their research and gain valuable feedback from the audience during the PhD workshops to be held on Wednesday morning.

A lively panel discussion will be held on Wednesday after lunch regarding the "tax graduate of the future" and what it is that employers will be looking for in the next generation of taxation professionals. We will also hear from past and recent graduates about their experiences whilst at University and how those experiences shaped the trajectory of their careers.

Concurrent sessions will be held during the conference on a range of topical matters and advances in the field of taxation. A creative workshop is scheduled for Wednesday afternoon which will encourage delegates to discuss curriculum advancement and pedagogical improvements which have assisted in engaging with students. The purpose of this workshop will be to expose successful pedagogical strategies in the teaching of taxation law and to work through any challenges that delegates may face in applying these methods.

Delegates, family and friends are also encouraged to explore the beautiful city of Perth, its surrounding countryside and wonderful vineyards during their time on the West. There are many attractions around Perth and its greater suburbs, many opportunities not to be missed.

For further information about the conference, please do not hesitate to contact Annette Morgan on [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) or 0422844439.

Link to website <https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>



On behalf of the Curtin Law School, we look forward to welcoming you to Perth and trust that you will have a wonderful Conference.

**Registrations for ATTA 2019 are now open via the link:**

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

- Super Early Bird: \$565 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 21<sup>st</sup> September 2018
- Early Bird: \$620 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 9<sup>th</sup> October 2018
- Full Fee (after 9<sup>th</sup> October): \$660 (3 day conference attendance including welcome function, conference dinner and farewell function)
- PhD Students (Full time): \$395 (3 day conference attendance including welcome function, conference dinner and farewell function)
- ATO rate: \$305 (Days 2 and 3 conference attendance including lunch, morning and afternoon tea)
- Industry: \$150 (One day conference attendance including lunch, morning and afternoon tea)
- Welcome function only: \$50
- Conference dinner only: \$140
- Closing function only: \$45

**Accommodation Options**

The Duxton is offering a special rate for delegates of the conference as follows

**Accommodation Rate**

Check in: 16/01/19

Check out: 19/01/19

Deluxe Room: \$224.00 per room per night

Room Only

The above rates are room only and include free Wi-Fi. Full buffet breakfast is available in the Firewater Grille Restaurant from \$35.00 per person per day.

Please advise when booking your accommodation you are a delegate of the conference to obtain the reduced rate.

No. 1 St Georges Terrace PERTH WESTERN AUSTRALIA

TELEPHONE: 61 8 9261 8000 FACSIMILE: 61 8 92618020

WEBSITE: [www.duxtonhotels.com](http://www.duxtonhotels.com)

There are many other accommodation options available and we have provided you with a link of the ones closest to the Duxton Hotel

[https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth\\_Concert\\_Hall-Perth\\_Greater\\_Perth\\_Western\\_Australia-Hotel-Deals.html](https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth_Concert_Hall-Perth_Greater_Perth_Western_Australia-Hotel-Deals.html)

You may wish to make your own accommodation arrangements via one of the well-known accommodation websites such as:

- Booking.com
- Hotels.com
- Trip advisor

•Trivago

Curtin University has no accommodation arrangements with these sites.

If you have any questions please contact:

Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au)

Donovan Castelyn: [donovan.castelyn@curtin.edu.au](mailto:donovan.castelyn@curtin.edu.au)

Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au)

#### **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 that ATTA will offer one scholarship each year, for the next four years, 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 below by Wednesday 15 August 2018 if you wish to be considered for the scholarship.

Applications should be emailed to Professor Lisa Marriott (Vice President – ATTA) at [Lisa.Marriott@vuw.ac.nz](mailto: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 3 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 2019 ATTA Conference  
from 16th January to 18 January 2019 at Curtin University (Perth)**

|   |  |
|---|--|
| <b>Name of applicant</b>                                |  |
| <b>Institution where the applicant is employed</b>      |  |
| <b>Academic level</b>                                   |  |
| <b>Year commenced ongoing employment as an academic</b> |  |
| <b>Research Paper Title</b>                             |  |

**Summary of proposed paper (maximum 500 words)**

**Budget Justification for use of \$1,000:**

|                                |  |
|--------------------------------|--|
| <b>Conference Registration</b> |  |
| <b>Airfares</b>                |  |
| <b>Accommodation</b>           |  |
| <b>Per diem</b>                |  |
| <b>Taxis and incidentals</b>   |  |

**Statement regarding any additional conference funding available from the applicant's home institution:**

**Signature of Applicant:** \_\_\_\_\_

**Date:** \_\_\_\_\_

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**5 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 2018.**

**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>

**2018 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:**

\_\_\_\_\_  
\_\_\_\_\_

**6 Arrivals, departures and honours**

Congratulations to Dr **Ann Kayis-Kumar** on her promotion to senior lecturer, School of Taxation and Business Law, UNSW Sydney, effective from 1 July 2018.

\*\*\*\*\*

**John McLaren** has moved from Charles Darwin University to the University of Tasmania School of Business & Economics as a senior lecturer. His email is john.mclaren@utas.edu.au and his telephone number is 03 6226 8340.

\*\*\*\*\*

## **7 Call for participation in research**

We are four academics studying the Australian tax academics perception of large business tax law complexity. It could be from the perspective of teaching the material to students, difficulty in understanding it to write about it and teach it or from your professional experience. We hope you will volunteer 10 or 15 minutes of your valuable time to fill out this Survey Monkey. Thank you in advance for your participation. Go to:

<https://www.surveymonkey.com/r/TaxAcademics2018>

Binh Tran Nam (UNSW Sydney); Hughlene Burton (University North Carolina Charlotte); Stewart Karlinsky (Emeritus Professor San Jose State University) and Robert Deutsch (Tax Institute of Australia)

## **8 New Zealand developments**

The primary tax developments in New Zealand this month include:

- Release of Interpretation Statement IS 18/01 on the taxation of trusts. This Interpretation Statement summarises (in 133 pages!) the income tax law as it applies to trusts. It replaces the previous statement on trust rules that dated back to November 1989.
- Consultation on the tax treatment of costs associated with resource consents and whether these can be deducted or depreciated. Consultation on this item follows on from Interpretation Statement IS 17/01 that outlined the tax treatment of feasibility expenditure. The deadline for consultation is 3 August 2018 and the reference number is PUB00171.
- Consultation on whether remuneration paid to an employee in cryptocurrency is subject to PAYE or FBT. The document concludes that in most situations the PAYE rules apply. The deadline for consultation is also 3 August 2018 and the reference number is IRRUIP11.
- Consultation on the GST treatment of fees where the supplier is charging the customer for using a credit or debit card. The conclusion is that the fee forms part of the payment for the goods and services supplied and therefore will have the same GST treatment as those goods and services. This item has reference number PUB00279 and is available for comment until 31 July 2018.
- On 1st July the Best Start programme commenced. Best Start is a new weekly payment of \$60 per child paid to eligible parents who have a baby born, or due, after 1 July 2018 (i.e. the payment also covers babies who were due after this date but were born earlier). The payment isn't income tested for the first year, but is income tested for the period that the child is aged between one and three.
- The foreign investment fund deemed rate of return for the 2017-18 income year has increased to 6.44% (from 6.28% in the previous period).
- The BEPS Act (the Taxation (Neutralising Base Erosion and Profit Shifting) Act) received Royal Assent on 27 June 2018, with changes applying from income years beginning on or after 1 July 2018.

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- The Taxation (Annual Rates for 2018-19, Modernising Tax Administration, and Remedial Matters) Bill was introduced in Parliament on 29 June 2018. Included in the Bill are measures to simplify tax returns for individuals and to update the Tax Administration Act 1994. One of the measures will result in automatic tax refunds for approximately 750,000 taxpayers, as it will remove the need for them to file a personal tax summary to get a tax refund. The Bill will also allow for those aged over 65 years of age to join KiwiSaver in order to take advantage of providers of low cost managed funds. Employers may voluntarily contribute to funds for those aged over 65. In addition, the Bill adds new KiwiSaver contribution rates of 6% and 10%.

Lisa Marriott

## 9 Call for papers

### Pacific Accounting Review

#### Special Issue: Contemporary Issues in Taxation and Accounting

A special issue of *Pacific Accounting Review* focusing on contemporary issues in taxation and accounting will be published in mid-2019. *Pacific Accounting Review*, an international journal, publishes research into current developments in accounting and provides insight into how present practice is shaped and formed.

The special issue will explore the unique relationships between tax and accounting. We encourage submissions on major topics of interest including, but not limited to:

- The interaction of accounting and taxation in organisations
- Accounting for tax authorities versus accounting for shareholders: the rationale and effects of two sets of rules
- The impact of tax on entrepreneurship and entities
- Accounting and taxation in the Pacific region and in developing countries
- The role of accounting in transfer pricing and Base Erosion and Profit Shifting (BEPS) practices, reporting, and mitigation
- Cultural and international issues in accounting and tax
- Taxation and the evolution of financial reporting, and of the accounting profession
- Tax fraud, avoidance and accounting
- Interdisciplinary studies in accounting and taxation

*Pacific Accounting Review* offers a unique forum for research relating to, and research from, the Pacific region. However, this special issue also welcomes original research papers which focus on other geographic areas. Submissions may draw on an array of theoretical approaches – including empirical, qualitative, theoretical and historical – and a variety of contexts.

#### Submission procedures

- Interested authors are encouraged to submit their full papers for editorial consideration by the due date of **30 November 2018**. Early submission is welcome. Full papers will be subject to PAR's customary submission and external blind review procedures. All submissions must be original works that are not currently under review at other journals.
- Submission should be made via PAR's submission system:

<http://mc.manuscriptcentral.com/parev>

- Please select "Contemporary Issues in Taxation and Accounting" from the drop down menu when submitting your manuscript.
- Authors are required to follow the submission guidelines.

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- Full papers must be submitted by **30 November 2018**

**Guest editors for this special issue are:**

Professor Lisa Marriott (Victoria University of Wellington – [lisa.marriott@vuw.ac.nz](mailto:lisa.marriott@vuw.ac.nz))

Dr Julie Harrison (University of Auckland – [j.harrison@auckland.ac.nz](mailto:j.harrison@auckland.ac.nz))

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Dr Sue Yong (Auckland University of Technology – [sue.yong@aut.ac.nz](mailto:sue.yong@aut.ac.nz))

**For further information, please contact**

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Please forward this Call for Papers to colleagues who may be interested.

\*\*\*\*\*

**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](mailto: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](mailto:tax.policy@anu.edu.au), we look forward to hearing from you.

**10 Vacancies**

**Lecturer in Accounting (Commercial Law or Taxation Law)- ANU**

<https://www.akadeus.com/announcement,a3892.html>

Job no: 525490

Work type: Continuing

Location: Canberra / ACT

Categories: Academic

Classification: Level B

Salary package: \$ 96,087.00- \$109,181.00 per annum plus 17% superannuation

Position overview

The Research School of Accounting is seeking to appoint highly qualified individuals for the position of Lecturer (Level B) in accounting (Commercial Law or Taxation Law). Successful applicants will be committed to high quality undergraduate and postgraduate teaching across the sub-disciplines of accounting and research that leads to publications in premier international journals.

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## College overview

The ANU College of Business and Economics educates the next generation of business leaders, professional economists and academics. Our graduates have the knowledge and skills to lead organizations, design public policy, and research the big issues of business and economy. Located in the national capital, we engage deeply with the business and policy communities. Our academics lead public debate on the critical issues of our time through their research, which is both long term and strategic in focus. Our internationally diverse student body is evenly divided between undergraduate and postgraduate study, and we have a large doctoral program. Our alumni may be found in the world's leading companies, policy agencies and universities.

Enquiries: Professor Juliana Ng E: [Juliana.Ng@anu.edu.au](mailto:Juliana.Ng@anu.edu.au) T: +61 2 6125 9827

The University actively encourages applications from Aboriginal and Torres Strait Islander people. For more information on employment opportunities, contact our Indigenous Employment Consultant on [indigenous.employment@anu.edu.au](mailto:indigenous.employment@anu.edu.au)

ANU values diversity and inclusion and believes employment opportunities must not be limited by socio-economic background, race, religion or gender. For more information about staff equity at ANU, visit <https://services.anu.edu.au/human-resources/respect-inclusion>

### Application information

In order to apply for this role please make sure that you upload the following documents:

- A statement addressing the selection criteria.
- A current curriculum vitae (CV) which includes the names and contact details of at least three referees (preferably including a current or previous supervisor). If your CV does not include referees you can complete these online when prompted in the application form.
- Other documents, if required.

Applications which do not address the selection criteria may not be considered for the position.

### Position Description & Selection Criteria

Advertised: 27 Jun 2018 09:00:00 AM AUS Eastern Standard Time

Applications close: 01 Aug 2018 11:55:00 PM AUS Eastern Standard Time

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## **Financial Planning, Superannuation and Wealth Management, Financial Accounting or Forensic Accounting - QUT**

<https://www.akadeus.com/announcement,a3869.html>

The School of Accountancy is seeking more than one PhD qualified (or at least PhD thesis under examination), research active individuals with some relevant university teaching experience and an innovative approach to teaching and learning.

Applications from individuals qualified to teach and research in any of the areas of the School would be welcomed, however particular focus will be given to applications received in one (or more) of the following discipline areas: financial

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planning, superannuation and wealth management, financial accounting or forensic accounting.

This position reports to the Head of School, School of Accountancy for supervision, workload management and for Performance Planning and Review (PPR).

Key responsibilities include:

- Facilitate excellence in undergraduate and postgraduate teaching through the development and promotion of innovative teaching methods and materials
- Preparation and delivery of lectures and seminars that will deliver effective learning outcomes
- Provide authentic real world learning and assessment
- Supervision of the program of study of honours students or of postgraduate students engaged in coursework
- Undertake focused research and creative activity that is aligned with the QUT Business School's research priorities and produce high quality outcomes
- Contribute to QUT's research culture through internal and external collaborations including international partners
- Connect with the professional community and lead and influence in your profession and discipline
- Implement and administer University policy within the Faculty with respect to equitable access to education and workplace health and safety

Implementing and administering University policy within the Faculty with respect to equitable access to education and workplace health and safety

To be appointed as a Lecturer the successful applicant must meet the position classification standards outlined in the QUT Enterprise Agreement (Academic Staff).

Type of appointment

This appointment will be offered on an ongoing, full-time basis.

Location

Gardens Point campus.

Selection Criteria

- Completion of a doctoral qualification (completed or under examination) in the relevant disciplinary area.
- Demonstrated ability to facilitate innovative and flexible approaches to teaching and learning.
- Demonstrated potential/experience in research/scholarship which may be evidenced by high-quality peer-reviewed journal publications and/or success in attracting competitive research support.
- Demonstrated capacity to effectively supervise research students at undergraduate or postgraduate levels.
- Proven ability to contribute to a high performance, collaborative and industry engaged culture.

Remuneration and Benefits

The classification for this Lecturer position is Academic Level B (LEVB) which has an annual remuneration range of \$110,428 to \$131,147 pa. Which is inclusive of an annual salary range of \$93,313 to \$110,821 pa, 17% superannuation and 17.5% recreation leave loading.

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For further information about the position, please contact, Prof Peter Green, Head of School, School of Accountancy on +61 7 3138 2881; or for further information about working at QUT contact HR Department on +61 7 3138 4104.

#### How to Apply

For further information and to apply, please visit [qut.edu.au/jobs](http://qut.edu.au/jobs) for reference number 18389.

When applying for this position your application must include the following:

- A current resume (including most recent student teaching evaluations and numbered publication list (including Scimago or ADBC discipline rankings))
- Response to the selection criteria

Applications close 29 July 2018

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### **TTPI Postdoctoral Fellow/Research Fellow**

Work type: Fixed Term

Location: Canberra / ACT

Categories: Academic

Classification: Academic Level A or Academic Level B

Salary package: Level A \$70,107 – 88,446 / Level B \$96,087 – 109,181 plus 17% Superannuation

Terms: Full-time, fixed term appointment of 12 months

#### Position overview

The ANU College of Asia and the Pacific (CAP) leads intellectual engagement with the Asia-Pacific region through research, teaching and contributions to public debate, and seeks to set the international standard for scholarship concerning the region.

The Tax and Transfer Policy Institute (TTPI) is a research institute within the Crawford School of Public Policy, one of five Schools/Centres in CAP. The Crawford School of Public Policy is Australia's premier public policy school, with recognised world-class expertise and experience in economics, political science, environmental management and development, and on key Asia-Pacific countries.

The TTPI carries out empirical and theoretical research on tax and transfer policy, law and implementation for public benefit in Australia, responding to the need to adapt Australia's tax and transfer system to meet contemporary challenges.

The TTPI, in partnership with the Australian Taxation Office (ATO), is managing an Australian Research Council Linkage Project that is exploring ways to improve compliance and collection in the Australian tax system. The project aims to tackle the most challenging aspect of tax administration being payment and debt of individuals and businesses, by applying behavioural insights to design innovative payment interventions and evaluating their effects by rigorous randomised controlled trials. The empirical analysis will be combined with a study of regulatory and administrative processes to support the ultimate goal of a legitimate, fair, cost-effective and responsive tax system.

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The Postdoctoral Fellow/Research Fellow will be centrally engaged in the conduct of field trials in the ATO to experimentally test behavioural theories of tax compliance and collection including through randomised controlled trials. The Fellow will be responsible for day to day project liaison and management under supervision of ANU researchers.

The opportunity is being offered as a full-time, fixed term appointment of 12 months.

For further information please contact Professor Robert Breunig on +61 02 6125 2148 or robert.breunig@anu.edu.au

Applications close: 05 Aug 2018 11:55:00 PM AUS Eastern Standard Time

[Apply now](#)

### **11 9th Queensland Tax Researchers' Symposium**

Griffith University was proud to host the 9<sup>th</sup> Queensland Tax Researchers' Symposium, at the Griffith Business School, Gold Coast Campus on 9 July, 2018. The symposium brought together academics (from Queensland, New South Wales, Victoria and New Zealand), research higher degree students, tax practitioners and ATO professionals, to discuss and present future research, engage in Q&A sessions on issues raised in the symposium.

The symposium commenced with our keynote speaker Professor Fiona Martin, who enlightened us on the present challenges of research and in obtaining ARC and other external grants: 'How to succeed as an academic research- sometimes it feels like one step forward and two steps backwards'. Professor Martin provided invaluable advice to the symposium on the issues of getting publications, dealing with negative feedback from reviewers, working in research teams and obtaining ARC and other external grants.

Continuing along the importance of research, Justin Holland, a member of the Tax Policy Research Team, advised the symposium on the ATO unlocking a longitudinal data file for researchers; data that is available for research; how to access the data; security requirements; and fees in accessing the data. The sessions of the symposium explored the issues in the Australian Taxation system; Other Taxes; and Emerging Taxes. With over 35 attendees there was great interest in the topics explored.

#### Sessions

The first panel consider topics ranging from transfer pricing legislation; New Zealand's Commissioner's unusual conduct; proposal to reform discretionary trust tax policy; tax consolidation, to property taxes; VAT imposed on imputed rent; corporate tax reform to emerging taxes in taxing robots and environmental tax reform.

#### Australian Taxation

The first speaker, Dr Amir Pichlhadze (Deakin University) analysed the reinterpreting and redrafting Australia's transfer pricing legislation based on the

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principles (presumptions) of 'legality' and 'certainty' with reference to the Federal Court decision in *Chevron Australia Holdings Pty Ltd v Commissioner of Taxation*.

The second speaker Adrian Sawyer (University of Canterbury) presented the paper by Alistair Hodson, at rare and successful Judicial Review of the decision-making process of the Commissioner to determine if the decision has been made in a lawful and fair manner.

The third speaker, Associate Professor Dale Boccabella, (UNSW) reviewed Labour's proposed discretionary trust tax policy reform, proposed from July 2019, (pending their election) and questioned the justification for excluding testamentary trusts from introducing an alternative minimum tax on allocations of discretionary trusts' taxable income to over 18-year old beneficiaries.

The fourth speaker, Norman Hanna Pitcher (Pitcher) reviewed the future legislation of the tax consolidation regime, and the potential impact of the SER within the consolidated group.

#### Other Taxes

The first speaker, Dr Jonathan Barrett (Victoria University of Wellington) considered the unequal position of tenants relative to homeowners, where tenants cannot practicably participate in the wealth benefits of homeownership, but whether "... the consumption of housing by owner-occupiers and tenants can be made more similar."

The second speaker, Christine Peacock, (Federation University) topic on "How VAT could be imposed on imputed rent" referred to the current VAT treatment of residential premises, the problem with the current approach and proposals for reform.

The second speaker, Timothy Beale (QUT Postgraduate Student) paper 'US Corporate Tax Reform and the Destination-based Cash Flow Tax (DBCFT)' examined the debate about the adoption of a DBCFT in the US, before it was abandoned, the arguments for and against a DBCFT and whether there is a need for broader corporate tax reform than just a reduction in the level of the corporate tax rate.

#### Emerging Taxes

The first speaker, Dr Brownwyn McCredie (QUT) considered the impact on the tax regime from automation and labour-displacements from artificial intelligence and robotics. The paper 'Navigating the 4<sup>th</sup> Industrial Revolution: Taxing Robots for fiscal sustainability' considered various policy options in the reconfiguration of the current tax regime, to support fiscal sustainability.

The final speaker, Dr Anna Mortimore (Griffith University) considered the importance of environmental tax reform (ETR) for emission reduction in road transport. The paper revisits the support from Henry Report for ETR, as an effective measure in emission reduction. However 'political will' will be required to introduce ETR, which will be required if Australia is to meet the nation's pledge to reduce CO2 emissions by 26-28 per cent on 2005 levels by 2030.

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Award presentation

The symposium finished with two awards being given for best tax research presentation to: Dr Brownwyn McCredie, and to Norman Hanna.

Overall, Anna Mortimore concluded that the taxation regime is becoming more complex, and the need for certainty in the law for academics and practitioners is critical. The symposium provided an excellent opportunity for academics to present their research, receive valuable feedback, and encouragement to advance their research.

Anna Mortimore

## 12 ATTA people in the media

### Deutsch, Robert

McIlroy, Tom 'Fraudulent tax agents in ATO's crosshairs' *Australian Financial Review* 13 July 2018 p 10

### Stewart, Miranda

Irvine, Jessica 'Why you should keep paying the 'tampon tax'' *Sydney Morning Herald* 19 June 2018 p 6

ABC's Elysse Morgan on *The Business* 18 June 2018, regarding a report on effective marginal tax rates facing women returning to work.

<<http://www.abc.net.au/news/programs/the-business/2018-06-18/miranda-stewart-speaks-to-the-business/9883852>>

## 13 Board of Taxation news

The Board of Taxation: '**Review of the Income Tax Residency Rules for Individuals**'.

The Minister for Revenue and Financial Services, the Hon Kelly O'Dwyer MP, has asked the Board to consult further on key recommendations, including how Australia could draw on residency tests used in other countries. The Board will be undertaking this consultation in the coming months including developing options for:

- a two-step model for individual tax residency; and
- addressing the integrity risk posed by 'residents of nowhere' and related schemes to circumvent the tax residency rules.

If you would like to be consulted, please contact the Board of Taxation Secretariat at [taxboard@treasury.gov.au](mailto:taxboard@treasury.gov.au) or (02) 6263 4366 to express your interest.

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## Board of Taxation review into the small business tax concessions

The Board of Taxation is undertaking a review into the small business tax concessions. To support our review, we would encourage you and interested parties in your network to attend at the times and locations proposed below.

[The Board's review](#) is being undertaken in response to feedback from the business community that there is scope for significantly improving the way that tax concessions can help small businesses and positively contribute to the broader economy. Whilst certain

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concessions are highly valued by small business, others are thought to be outdated, poorly targeted or too difficult to understand and/or access. The perennial challenge is to provide concessions that are efficiently targeted to where they are most likely to achieve the goals originally ascribed by policymakers enacting the measures.

To register, please respond via return email to [adrian.flego@treasury.gov.au](mailto:adrian.flego@treasury.gov.au) or alternatively, contact Adrian on either number below.

- Wednesday 8 August 2018 Adelaide BDO Office, Level 7, 420 King William Street, 4:00pm – 5:00pm
- Thursday 16 August 2018 Canberra The Treasury, Langton Crescent, 1:00pm – 2:00pm

If you are unable to attend one of these sessions and would like to provide feedback, the Board is accepting written submissions until 20 July 2018. Alternatively, please contact the Board via email to [taxboard@treasury.gov.au](mailto:taxboard@treasury.gov.au) to discuss other ways you can share your views.

Adrian Flego  
Policy Analyst  
Board of Taxation  
The Treasury, Level 6, 120 Collins St, Melbourne VIC 3000  
Ph: (02) 6263 2714 or 0403 913 471

## **14 Writing competitions**

### **Law Council of Australia: Business Law Section Forsyth Pose Scholarship: Entries now open!**

The Forsyth/Pose Scholarship is offered by the Business Law Section of the Law Council of Australia (BLS) for papers on a topic in the field of taxation law. It was offered for the first time in 2013 to commemorate leading taxation law practitioners Neil Forsyth QC and Kevin Pose. Both were long-standing members of the BLS specialist Taxation Committee. The Forsyth/Pose Scholarship is aimed at persons at a junior stage of their career in Australia, whether it be as a practising lawyer, academic or member of the public service or corporate sector. Applicants should have no more than four years' experience in the field of taxation law. To apply for the scholarship applicants will need to submit an unpublished paper on a topic of relevance to taxation law practitioners of no more than 10,000 word. Scholarship entries close 5pm, 30 August 2018, AEST. For more information and for conditions of entry, see: <https://www.lawcouncil.asn.au/business-law/forsyth-pose-scholarship>

## **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.

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## Federal Court of Australia

*Decleah Investments Pty Ltd and Prince Removal and Storage Pty Ltd as Trustees for the PRS Unit Trust v Commissioner of Taxation (No 2)* [2018] FCA 929, Steward J, 19 June 2018  
Practice and procedure - remittal to Administrative Appeals Tribunal - whether there should be order for remittal simpliciter - whether further evidence required on remittal  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0929>>

*Bosanac v Commissioner of Taxation* [2018] FCA 946, Steward J, 22 June 2018  
Income tax - appeal by taxpayer from objection decision disallowing objections to notices of amended assessment - whether applicant discharged onus of proving impugned assessments were excessive.  
Administrative law - where Commissioner excluded applicant from "Project DO IT" initiative - challenge to validity of the resulting amended assessments and assessments of shortfall penalty pursuant to s 39B of the *Judiciary Act 1903* (Cth) – whether reliance upon this initiative was justiciable in Pt IVC tax appeals  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca0946>>

*Travellex Limited v Commissioner of Taxation* [2018] FCA 1051, Wigney, J, 12 July 2018  
Taxation – determination of period of interest for RBA surplus pursuant to s 12AD of the Taxation (Interest on Overpayments and Early Payments) Act 1983 (Cth) – ascertainment of RBA interest day as defined in s 12AF of the Overpayments Act – whether taxpayer had given the Commissioner of Taxation a notification which was required for the refund under s 8AAZLG of the *Taxation Administration Act 1953* (Cth)(Administration Act) – whether the taxpayer was required by s 31-5 of the *A New Tax System (Goods and Services Tax) Act 1999* (Cth) to give the Commissioner of Taxation an amended or revised GST return – whether the administrative practice of the Commissioner of Taxation of accepting or processing amended or revised GST returns has a legal or statutory basis – held that the taxpayer was not required by any provision in the GST Act or Administration Act to amend or revise its GST return  
Statutory interpretation – interpretation of the expression “RBA interest day” as defined in paragraph (b) s 12AF of the *Taxation (Interest on Overpayments and Early Payments) Act 1983* (Cth) – whether the taxpayer was required to give a notification of the refund to the Commissioner under s 8AAZLG of the *Taxation Administration Act 1953* (Cth) – whether an entity is required by s 31-5 of the *A New Tax System (Goods and Services Tax) Act 1999* (Cth) to amend or request an amendment of a GST return if the original GST return was inaccurate – whether a requirement to amend, or request an amendment, of a GST return is implicit in the statutory scheme in the *A New Tax System (Goods and Services Tax) Act 1999* (Cth)  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1051>>

## Victoria

*Fitzpatrick Investments Pty Ltd V DXC Technology Australia Pty Ltd* [2018] VSC 290, Croft, J, 29 June 2018  
Taxation and revenue – Congestion Levy – Whether s 34 is a transitional provision – Whether congestion Levy can be recovered under s 34 of the Congestion Levy Act 2005 by former owner – Definition of “owner” under s 3 of the Congestion Levy Act 2005 – Definition of “reviewed” under s 34(7)(b) of the Congestion Levy Act 2005 – *Pasen v Buy-Rite Discounts Pty Ltd* (1992) V ConvR 54-431 – Whether s 34 of the Congestion Levy Act 2005 allows for

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double recovery – Indian Farmers Fertiliser Cooperative Ltd v Gutnick [2015] VSC 724; (2015) 304 FLR 199 - Congestion Levy Act 2005, ss 3, 34.  
Leases and tenancies – Outgoings – Whether congestion Levy is an outgoing – Whether congestion Levy can be recovered as an outgoing by a former landlord – Meaning of “payable” under s 14 of the Taxation Administration Act 1997 – Taxation Administration Act 1997, s 14 – Congestion Levy Act 2005, s 34(4).  
< <http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/vic/VSC/2018/290.html>>

Colin Fong

## **16 Tax and related meetings**

### **Local**

The Tax and Transfer Policy Institute (TTPI) of The Australian National University (ANU) promotes the empirical analysis and evaluation of tax and transfer policies to inform public knowledge and debate. The TTPI Conference on **Behavioural Economics and Public Policy** (TTPI-BEPP2018) aims to bring together empirical researchers in the field of behavioural economics and policy makers. The TTPI-BEPP2018 will be held on 9-10 August 2018 at the ANU Crawford School of Public Policy, JG Crawford Building 132, Lennox Crossing, ANU. The keynote speakers are:

- Alex Gyani Behavioural Insights Team, Australia
- Adam Oliver, London School of Economics and Political Science

The organisers invite submissions (extended abstracts or full papers) related to the general field of behavioural economics and public policy. We particularly welcome submissions on issues related to tax and transfer policies. The submission deadline is 1 June 2018. Submissions should be emailed in pdf format to [diane.paul@anu.edu.au](mailto:diane.paul@anu.edu.au)

Please forward this Call for Papers to colleagues who may be interested.

Registration details will be available on this webpage closer to the date.

<https://taxpolicy.crawford.anu.edu.au/news-events/events/12311/behavioural-economics-and-public-policy>

### **“Digital Economy: Small Wine Makers and Grape Growers Conference”**

**Presented by: Business Research Adelaide Network**

**Flinders University, College of Business Government Law**

The Cube, d’Arenberg winery, McLaren Vale on 17 September 2018 12.00-4.00pm

#### **Sponsors:**

Australian Small Business and Family Enterprise Ombudsman

d’Arenberg winery



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To register for this event to be held at level 2 of the Cube, please email me, [paul.kenny@flinders.edu.au](mailto:paul.kenny@flinders.edu.au) to arrange. As seating is limited please rsvp soon. The conference cost is \$150, which includes a 2 course lunch including wine at d'Arry's Verandah Restaurant.

The conference will focus on the challenges and opportunities opened up by new digital technologies for small wine makers and grape growers. There will be a distinguished group of speakers from government, as well as business and academics. The outcomes from our discussion will be used as to assist our research and interviews to be conducted later in the year on the usage of information communications technology (ICT) by small wine makers and grape growers. The 2018-19 research project will highlight the areas where small wine makers and grape growers need ICT support and it is hoped this will provide the catalyst for assistance for ICT to small business.

We hope you will be able to join us at this highly interesting and timely event for the age of disruption. We look forward to welcoming you personally in September.

Best regards,  
Associate Professor Paul Kenny

**Draft Program**

12.00 -1.25pm lunch d'Arry's Verandah Restaurant

1.30-4.15 pm Conference level 2 the Cube

1. Welcome
2. Opening address
3. Sam Jeffries, General Manager, The Distillery, Digital Communications and Marketing
- Plenary papers** chaired by Phil Hunter, wine / small business accountant at John D Ewen & Associates Pty Ltd
4. Dr Amy McCormack, Defining the Digital economy: Its impact on small wine makers and grape growers
5. Dr Maz Demosthenous, Opportunities and threats for small business in the Digital economy: implications for small wine makers and grape growers
6. Ludek Seda, Small business and ecommerce: implications for small wine makers and grape growers
7. Dr Yen Bui, Small business and ebusiness: implications for small wine makers and grape growers
8. Dr Vipul Pare, Small business and emarketing: implications for small wine makers and grape growers
9. Associate Professor Paul Kenny, Small business, egovernment, tax concessions and the Digital economy: implications for small wine makers and grape growers
10. Questions / Discussion

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

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The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- Annette.Morgan@cbs.curtin.edu.au

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

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

Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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://www.ifs.org.uk/conferences/index.shtml>

**Institute for Austrian and International Tax Law** 2018 events:

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

The Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), the International Tax Center of the University of Leiden, the Uppsala Center for Tax Law at Uppsala University and Stockholm University jointly organize a series of doctoral seminars for European doctoral students in tax law. The next two seminars in the series will be held in Sweden in August 2018:

**Stockholm: 27-28 August 2018, "Transfer pricing: material and methodological issues"**

and

**Uppsala: 29-30 August 2018, "Comparative tax law methodology"**

Please find further information on the seminar at the following link:

<https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/eventsn/2018-invitation-docsem-stockholm.uppsala.pdf>

Please also note that the next Doctorate Seminar on European Tax Law organized by the Institute for Austrian and International Tax Law at WU, Vienna, will take place on 15-18 February, 2019.

The WU Transfer Pricing Center at the Institute for Austrian and International Tax Law of WU is pleased to invite you to its first WU Transfer Pricing Symposium on the topic "**Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions**", which will be held in Vienna on October 29, 2018. The symposium aims to bring together relevant international players in the transfer pricing area (coming from academia, international organizations, governments as well as the business and advisory

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communities), in order to analyse and discuss the relevant issues and to find common solutions to the current problems. The sessions will be held on October 29, 2018, at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. Please find further details on our website ([www.wu.ac.at/en/taxlaw/](http://www.wu.ac.at/en/taxlaw/)). The direct link to the symposium can be found <[https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer\\_pricing\\_center/TP\\_Symposium/2018\\_WU\\_Transfer\\_Pricing\\_Symposium\\_-\\_brochure.pdf](https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer_pricing_center/TP_Symposium/2018_WU_Transfer_Pricing_Symposium_-_brochure.pdf)>, including the programme, list of speakers and the application form.

**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](http://www.ibfd.org) or contact the International Tax Academy at +31-20-554 0160 or by e-mail [ita@ibfd.org](mailto:ita@ibfd.org)  
For courses go to <http://www.ibfd.org/Training>  
IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>  
Practical Aspects of Tax Treaties 10-12 October 2018, Kuala Lumpur, Malaysia  
Forthcoming VAT courses  
Global VAT – Specific Countries 15-16 November 2018, Amsterdam  
Forthcoming transfer pricing courses  
International Tax Aspects of Permanent Establishments 24-26 September 2018, Amsterdam  
International Tax, Legal and Commercial Aspects of Mergers & Acquisitions 28-30 November 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](http://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](http://www.iaes.org) for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: [vanderHoek@frg.eur.nl](mailto:vanderHoek@frg.eur.nl)

#### **International Tax Planning Association Forthcoming meetings**

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

The **27th Annual Tax Research Network (TRN) Conference** will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018. Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

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Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries (P.A.L.Tuck@bham.ac.uk and A.Lymer@bham.ac.uk, respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the Society of Legal Scholars conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

The **19th Global Conference on Environmental Taxation** 26-28 September 2018, Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019. It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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Practising Law Institute <http://www.pli.edu/>  
New York County Lawyers Association <http://www.nycla.org>  
American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)  
New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>  
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## **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:

Baby Bonuses: Natural Experiments in Cash Transfers, Birth Timing and Child Outcomes, Robert Breunig and Nathan Deutscher, 09 July 2018

Estopping the Commissioner to Ensure Fairness in the Tax System, **John Azzi**, 04 July 2018

Australia's Tumultuous Road Towards Taxation of Bitcoin and Other Cryptocurrencies, Ilya Isakov, 29 June 2018

Who Gets What? Who Pays for It? How Incomes, Taxes and Benefits Work out for Australians, Peter Whiteford, 25 June 2018

Mothers Have Little to Show for Extra Days of Work Under New Tax Changes, **Miranda Stewart**, 21 June 2018

Gender Budgeting as Accountability Initiative: Public Expenditure Effectiveness on Fiscal Space and Gender Equality, Lekha Chakraborty, 18 June 2018

(2018) 33 (2) *Australian Tax Forum*

Analysis of intellectual property tax planning strategies of multinationals and the impact of the BEPS project - **Ranjana Gupta**

Motivations for tax compliance: the case of small business taxpayers in New Zealand - **Lin Mei Tan** and Valerie Braithwaite

The fiscal impact of the trans-Tasman travel arrangement: have the costs become too high? **Andrew MC Smith**

Extending the tax expenditure concept in Australia - **Mark Burton**

What's in it for me? The potential for managerial benefits to improve tax compliance - **Nahida Faridy**, **Brett Freudenberg** and Tapan Sarker

Petroleum Resource Rent Tax Review 2017: split priorities found in public submissions - **Diane Kraal**

Returning income taxation revenue to the states: back to the future - **Dale Pinto** and Michelle Evans

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ATO has released an income tax gap estimate for individuals who are not in business. See: <https://www.ato.gov.au/general/tax-and-individuals---not-in-business/in-detail/tax-gap-for-individuals-not-in-business/>

**Cassidy, Julie** & Cheng, A ‘Legislative responses to GST tax avoidance in Australia and New Zealand: lessons for China? 2017 International Conference of Chinese Tax and Policy, University of Sydney Business School, Sydney, Australia, 16 January 2017. Abstract at <<https://researchspace.auckland.ac.nz/handle/2292/32898>>

**Eccleston, Richard**; Verdouw, Julia & Flanagan, Kathleen ‘Gradual reform to capital gains, negative gearing and stamp duty will make housing more affordable’ *The Conversation* 5 July 2018 <<https://theconversation.com/gradual-reform-to-capital-gains-negative-gearing-and-stamp-duty-will-make-housing-more-affordable-98933>>

Fabian, Mark & Breunig, Robert ‘Market v government? In fact, hybrid policy is the best fit for the 21st century’ *The Conversation* 4 July 2018 <<https://theconversation.com/market-v-government-in-fact-hybrid-policy-is-the-best-fit-for-the-21st-century-98560>>

Freebairn, John ‘Why the government will be sending more GST funding to Western Australia’ *The Conversation* 6 July 2018 <<https://theconversation.com/why-the-government-will-be-sending-more-gst-funding-to-western-australia-99439>>

**James, Kathryn** ‘Levying GST on all packages is complicated and risky for everyone involved’ *The Conversation* 29 June 2018 <<https://theconversation.com/levying-gst-on-all-packages-is-complicated-and-risky-for-everyone-involved-98763>>

**Sadiq, Kerrie** *Australian taxation law cases 2018: a guide to the leading cases for business, commerce and law students*, Pyrmont, NSW, Thomson Reuters, 2018. Previous editions prepared by **Rick Krever** (2006-2017) and **Celeste Black** (2006).

**Stewart, Miranda** ‘Mothers have little to show for extra days of work under new tax changes’ *The Conversation* 20 June 2018 <<https://theconversation.com/mothers-have-little-to-show-for-extra-days-of-work-under-new-tax-changes-98467>>

Tax & Transfer Policy Institute working paper series, five new papers

- Steven Hamilton, [Optimal deductibility: Theory, and evidence form a bunching decomposition](#)
- Christian Gillitzer, Mathias Sinning, [Nudging businesses to pay their taxes: Does timing matter?](#)
- Chung Tran, Juergen Jung, [Optimal progressive income taxation in a Bewley-Grossman framework](#)
- Chris Murphy, [Optimal fiscal equalisation and its application to Australia: updated](#)

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- Robert Breunig & Andrew Carter [Do earned income tax credits for older workers prolong labor market participation and boost earned income? Evidence from Australia's mature age worker tax offset](#)

Whiteford, Peter 'Who gets what? Who pays for it? How incomes, taxes and benefits work out for Australians' *The Conversation* 22 June 2018

<<https://theconversation.com/who-gets-what-who-pays-for-it-how-incomes-taxes-and-benefits-work-out-for-australians-98627>>

## Overseas

*Asia-Pacific Tax Bulletin* No. 3 - 2018

China (People's Rep) - Taxation of Indirect Share Transfers – An Analysis from a Corporate Conflict Perspective - Jiayi Nie and Zihao Wang

India - Review and Rewrite of the Income Tax Act 1961 - Saurabh Jain

Singapore - Introduction of the Principal Purpose Test and Discretionary Benefits Provisions into Singapore's Tax Treaties: Not as Black as It Is Painted – Part 2 –

Consequences - Blazej Kuźniacki

Singapore - Taxability of Gains from Sales of Shares and Properties under Section 10(1)(g) of the Income Tax Act - Tan How Teck

Case notes

India - Companies Held Not to Be Associated by Family Relationship - Abhishek Dugar and Lakshita Bhandari

India - Dedicated Space at Commonwealth Games Constitutes a Permanent Establishment - Abhishek Dugar and Lakshita Bhandari

India - High Court Finds TNMM More Appropriate than CUP Transfer Pricing Method - Abhishek Dugar and Lakshita Bhandari

India - Treaty Benefits Allowed for Capital Gains Where Shareholder Not Merely a Name Lender - Abhishek Dugar and Lakshita Bhandari

India - Treaty Benefits Denied for Capital Gains Where Shareholder Not "Real" Owner of Shares - Abhishek Dugar and Lakshita Bhandari

*Bulletin for International Taxation* Number 6 - 2018

IFA Congress articles

Korea (Rep.)/International

President's Welcome - Murray Clayson

Key Issues and Recent Trends in Criminal Tax Law in Korea - Je-Heum Baik

The Judicial System of Korea – Legal Remedies and the Tax System - Jin Young Bang

Tax Transparency and Disclosure in Korea - Ted Tae-Gyung Kim

The Current Transfer Pricing Environment for Multinational Enterprises in Korea - Young-Joo Kim

An Overview of the Protection of Taxpayer Rights in Korea - Jun-Bong Lee

Recent Issues Regarding Permanent Establishments in Korea - Kyung Geun Lee

Korea's VAT Rules on Cross-Border Digital Services - Mijung Lee

International Tax Cases Involving Substance-over-Form Rules in Korea - Hun Park and Sun Young Kim

Overview of Korean Supreme Court Case Law Regarding Beneficial Ownership - Jae-Chan Park and Im-Jung Choi

*European Taxation* Number 6 - 2018

European Union - The Apportionment Formula under the European Proposal for a Common Consolidated Corporate Tax Base - Ángel Sánchez Sánchez

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United Kingdom/European Union - Trusts and the Fundamental Freedoms – The Exit Tax Regime in Trustees of the P Panayi (Case C-646/15) - Jan Karol Szczepański  
Switzerland - Tax Consequences of Selling a Swiss Real Estate Company - Adriano Marantelli and Simon Bigler  
Greece - The Taxation of Trusts and Foundations in Greece - Loukas Panetsos  
EU update – Commission - Adrián Grant Hap; Council - Adrián Grant Hap  
What's going on in ...  
Germany - Final Guidance on Withholding Tax on Cross-Border Software Licenses and Databases - Marisa Baltromejus  
United Kingdom - Finance Act 2018 - Douglas Roxburgh

Fabian, Mark & Breunig, Robert (ed) *Hybrid public policy innovations: contemporary policy beyond ideology*, Routledge Studies in Governance and Public Policy, London, Routledge, 2018  
1 The Ends and Means of Public Policy - Mark Fabian  
2 Behavioural Theories and Public Policy - Uwe Dulleck  
3 Institutions Matter: An Introduction to the Role of Institutions in Public Policy - Julia Talbot-Jones  
4 Regulatory Theories and Frameworks - Elizabeth Bluff  
5 Why Do We Need Evidence-Based Public Policy? Robert Breunig  
6 Making Facts and Telling Furfphies with Economic Modelling: Cost–Benefit Analysis in the Post-Truth Era - Leo Dobes  
7 Policy Experimentation and Impact Evaluation: The Case of a Student Voucher System in New Zealand - Sholeh A. Maani  
8 HECS: A Hybrid Model for Higher-Education Financing - Bruce Chapman  
9 Revisiting Danish Flexicurity After a Decade of Reform: Does the Labour Market Still Work for Everyone? Henning Jørgensen and Mads Peter Klindt  
10 Building an Adequate but Sustainable Retirement Incomes System - Andrew Podger and Michael Keating  
11 Massaging the Market with Industrial Policy: Lessons from FYR Macedonia and Malaysia - Volker Treichel  
12 Government–Market Mixes for Health Care - Andrew Podger  
13 Balancing Efficiency and Equity in the Tax and Transfer System - **Miranda Stewart** and Peter Whiteford  
14 Inclusive Growth: Hybrid Policies into the Future - Glenn Withers  
15 Evidence-Based Policy Making in The Tropics: Are Developing Countries Different? Stephen Howes, Ashlee Betteridge, Lawrence Sauss and Lhawang Ugyel  
16 The Political Realities of Policy Design and Implementation - John Hewson

*International VAT Monitor* Number 3 - 2018

EU Proposes New VAT Scheme for Small Businesses - Michael van de Leur  
GCC VAT – International Services - Howard R Hull and Roberto Scalia  
VAT Grouping in Italy and the Skandia Judgment - Marco Abramo Lanza and Marco Zanetti  
VAT Treatment of Initial Coin Offerings - Aleksandra Bal  
Virtual Currencies in Mexico: Is Bitcoin Subject to VAT in Mexico? Fernando Juárez Hernández and Raymundo Vázquez Hernández  
Mercedes Benz Case: Sale of Goods or Services? Anton Joseph  
VAT news  
VAT case notes  
ECJ VAT cases

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## 18 Quotable quotes

“Across the parliamentary aisle, government ministers shriek “class envy” and “class warfare” whenever Labor announces a policy to close down tax shelters utilised by the better-off. No matter if closing down shelters is for the purpose of repairing the budget. They are sacrosanct in the modern era when conservative politicians seek to appeal to the most basic instincts of their key supporters. Broadening the tax base to lower the rates is just so, well ... old school.”

Source: Emerson, Craig ‘Canberra’s sloganfest kills policy’ *Australian Financial Review* 3 July 2018 p 42

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“The debate surrounding company tax rates can be thought of as being a tale of two populisms. One form of populism, following Donald Trump, is to cut company tax rates despite budgetary impacts. While the other, following Jeremy Corbyn, is to punish business and not cut tax rates despite economic consequences.”

Source: Davidson, Sinclair ‘Current Australian tax cut debate a tale of two populisms’ *Australian Financial Review* 3 July 2018 p 43  
<<https://www.afr.com/opinion/columnists/current-australian-tax-cut-debate-a-tale-of-two-populisms-20180702-h124oh>>

\*\*\*\*\*

“Better education helps, however, only in certain circumstances. The additional qualification of an individual employee must be connected to the work in question. Additional qualifications as an accountant will be of little benefit for the individual employee, because – over time – there is a 98 per cent probability that the work of an accountant can be done by intelligent software.”

Source: Wisskirchen, Gerlind et al *Artificial intelligence and robotics and their impact on the workplace*, IBA Global Employment Institute, April 2017  
<<file:///D:/Users/z9370567/Downloads/AI-and-Robotics-IBA-GEI-April-2017.pdf>>

\*\*\*\*\*

## **ATTA News August 2018**

<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>

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### **1 Presidential column**

It is with great pleasure that it has been confirmed that our journal, the Journal of the Australasian Tax Teachers Association (JATTA), has been accepted for inclusion in the Scopus database. Scopus is one of the largest databases of peer-reviewed journals. Such inclusion will increase the ability of the research published in JATTA to have impact and influence - which we all know is such an important part of the assessment of our research. I extend my gratitude to Dr Ann Kayis-Kumar for coordinating this – thank you! The process of JATTA's inclusion into Scopus should occur over the next 3 to 6 months.

If you have not done so already, please ensure that you have lodged your abstracts for consideration at ATTA's annual conference to be held in Perth in 2019 (see below for details). In particular, I encourage tax PhD students to submit their abstracts for the PhD day. This is a great opportunity to get feedback and insight on your PhD progress to-date.

Also, the Tax Institute is calling for nominations for the Tax Adviser of the Year Awards (see below for details). This is a great opportunity to recognise leaders in the Tax profession.

All the best

Brett Freudenberg  
President – ATTA

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## **2 ATTA's 31<sup>st</sup> Conference Call for papers**

We invite you to submit a paper to the upcoming Australasian Tax Teachers' Association's 31<sup>st</sup> Annual Conference. The theme of the conference is "*Taxation, Innovation and Education: Tax in a Changing World*".

The Curtin Law School at **Curtin University** will host the conference at the Duxton Hotel in Perth from 16<sup>th</sup> to 18<sup>th</sup> January 2019. Perth is an exciting place to visit, particularly in January with our beautiful summer weather and where you can enjoy the beaches, cultural activities and festivals taking place throughout summer. We'll host the welcome reception at our heritage listed building on St Georges Terrace on Wednesday evening the 16<sup>th</sup> January. The conference dinner will take place on Thursday night, 17<sup>th</sup> January, at Frasers which overlooks the Perth Skyline from the iconic Kings Park. Friday afternoon will see us bring the conference to a close with a cocktail function at the Duxton.

### **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 16<sup>th</sup> 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 27<sup>th</sup> August 2018 if you want to be considered for a scholarship.

Prizes for the best tax research paper, the best teaching 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: Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) by Monday 27<sup>th</sup> August 2018. We will advise you of acceptance by Friday 14<sup>th</sup> September 2018.

If you want to present at the PhD symposium, email your abstract to: Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au) by Monday 27<sup>th</sup> August 2018. We will advise you of acceptance by Friday 14<sup>th</sup> September 2018.

## **3 ATTA's 31<sup>st</sup> Invitation to Attend the Conference**

[Type here]

The Australasian Tax Teachers Association  
Annual Conference 2019  
January 16<sup>th</sup> to 18<sup>th</sup> 2019  
Hosted by Curtin University and held at the Duxton Hotel Perth

### **Taxation, Innovation and Education: Tax in a Changing World**

The Australian Tax Teachers' Association (ATTA) is a non-profit organisation, established in 1987, with the goal of improving the standard of tax teaching in educational institutions across Australasia.

The ATTA conference now in its 31<sup>st</sup> year, provides an environment for tax academics, industry, and government professionals to share research, develop teaching practice, and promote network opportunities to advance the discipline.

Consistent with its theme, this year's conference aims to:

- Showcase evidence-based research and scholarship;
- Share experiences of those in the discipline of taxation;
- Promote collaboration between universities and industry;
- Showcase curriculum advancement and pedagogical improvements in view of national and international developments;
- Provide examples of innovation in the field of taxation; and,
- Encourage creative thinking to develop inventive solutions to complex issues that our discipline may be facing.

Those in attendance will have the opportunity to explore the conference theme in various ways. A range of inspiring and eminent speakers have been requested to address the delegates and two public keynote sessions will be delivered by specialist from the field on Thursday and Friday of the conference.

PhD students will have the chance to showcase their research and gain valuable feedback from the audience during the PhD workshops to be held on Wednesday morning.

A lively panel discussion will be held on Wednesday after lunch regarding the "tax graduate of the future" and what it is that employers will be looking for in the next generation of taxation professionals. We will also hear from past and recent graduates about their experiences whilst at University and how those experiences shaped the trajectory of their careers.

Concurrent sessions will be held during the conference on a range of topical matters and advances in the field of taxation. A creative workshop is scheduled for Wednesday afternoon which will encourage delegates to discuss curriculum advancement and pedagogical improvements which have assisted in engaging with students. The purpose of this workshop will be to expose successful pedagogical strategies in the teaching of taxation law and to work through any challenges that delegates may face in applying these methods.

Delegates, family and friends are also encouraged to explore the beautiful city of Perth, its surrounding countryside and wonderful vineyards during their time on the West. There are many attractions around Perth and its greater suburbs, many opportunities not to be missed.

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For further information about the conference, please do not hesitate to contact Annette Morgan on [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) or 0422844439.

Link to website <https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

On behalf of the Curtin Law School, we look forward to welcoming you to Perth and trust that you will have a wonderful Conference.

**Registrations for ATTA 2019 are now open via the link:**

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

- Super Early Bird: \$565 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 21<sup>st</sup> September 2018
- Early Bird: \$620 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 9<sup>th</sup> October 2018
- Full Fee (after 9<sup>th</sup> October): \$660 (3 day conference attendance including welcome function, conference dinner and farewell function)
- PhD Students (Full time): \$395 (3 day conference attendance including welcome function, conference dinner and farewell function)
- ATO rate: \$305 (Days 2 and 3 conference attendance including lunch, morning and afternoon tea)
- Industry: \$150 (One day conference attendance including lunch, morning and afternoon tea)
- Welcome function only: \$50
- Conference dinner only: \$140
- Closing function only: \$45

**Accommodation Options**

The Duxton is offering a special rate for delegates of the conference as follows

**Accommodation Rate**

Check in: 16/01/19

Check out: 19/01/19

Deluxe Room: \$224.00 per room per night

Room Only

The above rates are room only and include free Wi-Fi. Full buffet breakfast is available in the Firewater Grille Restaurant from \$35.00 per person per day.

Please advise when booking your accommodation you are a delegate of the conference to obtain the reduced rate.

No. 1 St Georges Terrace PERTH WESTERN AUSTRALIA

TELEPHONE: 61 8 9261 8000 FACSIMILE: 61 8 92618020

WEBSITE: [www.duxtonhotels.com](http://www.duxtonhotels.com)

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There are many other accommodation options available and we have provided you with a link of the ones closest to the Duxton Hotel

[https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth\\_Concert\\_Hall-Perth\\_Greater\\_Perth\\_Western\\_Australia-Hotel-Deals.html](https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth_Concert_Hall-Perth_Greater_Perth_Western_Australia-Hotel-Deals.html)

You may wish to make your own accommodation arrangements via one of the well-known accommodation websites such as:

- Booking.com
- Hotels.com
- Trip advisor
- Trivago

Curtin University has no accommodation arrangements with these sites.

If you have any questions please contact:

Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au)

Donovan Castelyn: [donovan.castelyn@curtin.edu.au](mailto:donovan.castelyn@curtin.edu.au)

Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au)

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

**Catherine Brown** has moved from the Griffith University Business School to the Queensland University of Technology School of Law.

\*\*\*\*\*

**Teresa Pidduck** (formerly Calvert) has moved from Monash University to become a senior lecturer in the Faculty of Economic and Management Sciences, Department of Taxation, University of Pretoria, South Africa.

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**Grant Richardson** moved from the University of Adelaide and was appointed Chaired Professor of Accounting, School of Accounting and Corporate Governance, Macquarie University from 23 July 2018. His main duties at Macquarie University will be to lead and foster high quality research in the School.

#### **5 Call for participation in research**

We are four academics studying the Australian tax academics perception of large business tax law complexity. It could be from the perspective of teaching the material to students, difficulty in understanding it to write about it and teach it or from your professional experience. We hope you will volunteer 10 or 15 minutes

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of your valuable time to fill out this Survey Monkey. Thank you in advance for your participation. Go to:

<https://www.surveymonkey.com/r/TaxAcademics2018>

Binh Tran Nam (UNSW Sydney); Hughlene Burton (University North Carolina Charlotte); Stewart Karlinsky (Emeritus Professor San Jose State University) and Robert Deutsch (Tax Institute of Australia)

## **6 New Zealand developments**

There are only a few things to report in New Zealand this month:

- New Zealand ratified the OECD's Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting, which will enter into force from 1 October 2018. This multilateral instrument will allow NZ to change its existing DTAs with other participating countries to adapt the new OECD provisions on transfer pricing, dispute resolution and anti-abuse.
- The Commissioner has issued a new operational statement on the deductibility of costs associated with running a motor vehicle in a business, or where the motor vehicle is used for business and private purposes. The new operational statement (Operational Statement 18/01 – Commissioner's statement on using a kilometre rate for business running of a motor vehicle) replaces the previous operational statement (Operational Statement 09/01 – Commissioner's statement of a mileage rate for expenditure incurred for business use of a motor vehicle). The primary change is that the new rules permit a choice between using the cost method, based on actual costs, or a new kilometre rate method.
- The foreign investment fund (FIF) deemed rate of return for the 2017-18 income year has increased to 6.44% (last year's deemed rate of return was 6.28%).

Lisa Marriott

## **7 The Tax Institute's Tax Adviser of the Year Awards**

Honour the best and brightest in the Australian tax profession, across all levels of experience.

Applications close Friday, 2 November 2018. See:

[https://www.taxinstitute.com.au/leadership/tax-adviser-of-the-year-awards?\\_zs=ubwFl&\\_zl=n9wQ1](https://www.taxinstitute.com.au/leadership/tax-adviser-of-the-year-awards?_zs=ubwFl&_zl=n9wQ1)

Award categories

**Emerging Tax Star:** This award recognises inspirational young tax professionals who are already proving themselves as future leaders in the profession. The winner will also receive the Gordon Cooper Memorial Scholarship into The Tax Institute's Graduate Diploma of Applied Tax Law.

**SME Tax Adviser:** This award is open to members of The Tax Institute who have advised SME clients for more than 5 years. It showcases members with

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exceptional tax expertise, who contribute to the profession and have a high ethical standard.

**Corporate Tax Adviser:** This award is open to members of The Tax Institute who have advised corporate clients for more than 5 years. It showcases members with exceptional tax expertise, who contribute to the profession and have a high ethical standard.

**Chartered Tax Adviser:** This award is open to CTA members of The Tax Institute who have more than 15 years relevant tax experience. All finalists hold a leadership position in the tax profession, have outstanding involvement in the tax community and exemplary ethical standards.

## 8 Call for papers

### Pacific Accounting Review

#### Special Issue: Contemporary Issues in Taxation and Accounting

A special issue of *Pacific Accounting Review* focusing on contemporary issues in taxation and accounting will be published in mid-2019. *Pacific Accounting Review*, an international journal, publishes research into current developments in accounting and provides insight into how present practice is shaped and formed.

The special issue will explore the unique relationships between tax and accounting. We encourage submissions on major topics of interest including, but not limited to:

- The interaction of accounting and taxation in organisations
- Accounting for tax authorities versus accounting for shareholders: the rationale and effects of two sets of rules
- The impact of tax on entrepreneurship and entities
- Accounting and taxation in the Pacific region and in developing countries
- The role of accounting in transfer pricing and Base Erosion and Profit Shifting (BEPS) practices, reporting, and mitigation
- Cultural and international issues in accounting and tax
- Taxation and the evolution of financial reporting, and of the accounting profession
- Tax fraud, avoidance and accounting
- Interdisciplinary studies in accounting and taxation

*Pacific Accounting Review* offers a unique forum for research relating to, and research from, the Pacific region. However, this special issue also welcomes original research papers which focus on other geographic areas. Submissions may draw on an array of theoretical approaches – including empirical, qualitative, theoretical and historical – and a variety of contexts.

#### Submission procedures

- Interested authors are encouraged to submit their full papers for editorial consideration by the due date of **30 November 2018**. Early submission is welcome. Full papers will be subject to PAR's customary submission and external blind review procedures. All submissions must be original works that are not currently under review at other journals.
- Submission should be made via PAR's submission system:

<http://mc.manuscriptcentral.com/parev>

- Please select "Contemporary Issues in Taxation and Accounting" from the drop down menu when submitting your manuscript.
- Authors are required to follow the submission guidelines.
- Full papers must be submitted by **30 November 2018**

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**Guest editors for this special issue are:**

Professor Lisa Marriott (Victoria University of Wellington – [lisa.marriott@vuw.ac.nz](mailto:lisa.marriott@vuw.ac.nz))

Dr Julie Harrison (University of Auckland – [j.harrison@auckland.ac.nz](mailto:j.harrison@auckland.ac.nz))

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Dr Sue Yong (Auckland University of Technology – [sue.yong@aut.ac.nz](mailto:sue.yong@aut.ac.nz))

**For further information, please contact**

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Please forward this Call for Papers to colleagues who may be interested.

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**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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

**9 Vacancies**

**University of Queensland, The TC Beirne School of Law**

Associate Lecturer / Lecturer / Senior Lecturer / Associate Professor in Law

The School is seeking lecturers to teach into one or more of the undergraduate core law courses, which are mandated as 'Prescribed Areas of Knowledge' required for admission to legal practice. We have particular needs in Property, Equity and Trusts and Civil Procedure. We also have needs in commercial law and taxation.

Academics must demonstrate a capacity to engage in quality, original research in the field of law with a demonstrated capability to develop a program of high quality research with the potential for national and international recognition and impact. Academic staff are encouraged to seek competitive funding for research through national, international competitive grant schemes and/or industry or government partnerships.

**JOB QUALIFICATIONS:** Applicants to the Teaching and Research positions must have a legal qualification or equivalent in a related discipline. A PhD is

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desirable. They should demonstrate a commitment to engagement in learning and teaching at undergraduate and/or postgraduate levels and the development of innovative course and program material for effective learning practices in the context of the discipline; and demonstrate a capability to develop a program of high quality research with the potential for national and international recognition and impact.

Job no: 504862

APPLICATION PROCEDURE: To discuss this role please contact dean@law.uq.edu.au

Applications close: 28 Aug 2018 (11:55 PM) E. Australia Standard Time

To submit an application for this role, go

to <http://jobs.uq.edu.au/caw/en/job/504862/expressions-of-interest-associate-lecturer-lecturer-senior-lecturer-associate-professor-in-law> and use the Apply button.

## 10 Writing competitions

### **Law Council of Australia: Business Law Section Forsyth Pose Scholarship: Entries now open!**

The Forsyth/Pose Scholarship is offered by the Business Law Section of the Law Council of Australia (BLS) for papers on a topic in the field of taxation law. It was offered for the first time in 2013 to commemorate leading taxation law practitioners Neil Forsyth QC and Kevin Pose. Both were long-standing members of the BLS specialist Taxation Committee. The Forsyth/Pose Scholarship is aimed at persons at a junior stage of their career in Australia, whether it be as a practising lawyer, academic or member of the public service or corporate sector. Applicants should have no more than four years' experience in the field of taxation law. To apply for the scholarship applicants will need to submit an unpublished paper on a topic of relevance to taxation law practitioners of no more than 10,000 words. Scholarship entries close 5pm, 30 August 2018, AEST. For more information and for conditions of entry, see:

<https://www.lawcouncil.asn.au/business-law/forsyth-pose-scholarship>

## 11 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.

### **High Court of Australia**

*Federal Commissioner of Taxation v Thomas* [2018] HCA 31, Kiefel CJ, Bell, Gageler, Keane, Nettle, Gordon and Edelman JJ, 08 August 2018

Taxation – Division 207 in Pt 3-6 of Income Tax Assessment Act 1997 (Cth) –

Where trustee passed resolutions purporting to distribute franking credits to

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beneficiaries of trust separately from and in different proportions to income comprising franked distributions – Where directions made by Supreme Court of Queensland pursuant to s 96 of Trusts Act 1973 (Q) concerning the resolutions – Whether directions determined against Commissioner of Taxation the application of Div 207.

Words and phrases – "deemed assessment", "determine conclusively", "directions", "franked distribution", "franking credit", "imputation credit", "income tax return", "judicial advice", "notice of amended assessment", "notionally allocated", "streaming", "tax offset".

<<https://jade.io/j/#!/article/598215>>

## **Federal Court of Australia**

*Commissioner of Taxation v Chen* [2018] FCA 1087, Colvin J, 17 July 2018  
Practice and procedure - ex parte application for freezing orders - good arguable case - danger that a prospective judgment will be unsatisfied - real risk of removal or dissipation of assets - balance of convenience lies in favour of making freezing order  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1087>>

*Greig v Commissioner of Taxation* [2018] FCA 1084, Thawley J, 20 July 2018  
Taxation - appeal from an objection decision of the Commissioner of Taxation - whether certain outgoings were incurred in gaining or producing assessable income and therefore deductible under s 8-1(1)(a) of the Income Tax Assessment Act 1997 (Cth) - whether taxpayer incurred share losses and legal fees in a "business operation or commercial transaction" entered into for the purpose of making a profit – application of principle in *Federal Commissioner of Taxation v The Myer Emporium Ltd* (1987) 163 CLR 199  
Taxation – whether share losses and legal fees were necessarily incurred in carrying on a business and therefore deductible under s 8-1(1)(b) of the *Income Tax Assessment Act 1997* (Cth) – whether taxpayer carried on a business of dealing in shares in a particular company  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1084>>

*Commissioner of Taxation v ACN 154 520 199 Pty Ltd (in liq) (formerly EBS & Associates Pty Ltd)* [2018] FCA 1140, Bromwich J, 3 Aug 2018  
Administrative law - application for judicial review of decision by Administrative Appeals Tribunal to issue direction under s 37(2) of Administrative Appeals Tribunal Act 1975 (Cth) - where direction compels applicant to produce internal legal advices prepared in relation to respondent - whether Tribunal erred in forming opinion that the internal legal advices “may be relevant” to its review – whether asserted error was a jurisdictional error or an error within jurisdiction – whether subjective material can be relevant to objective assessment – held: basis on which Tribunal formed an opinion that legal advices may be relevant was not open to it – held: Tribunal’s decision to issue direction was made without lawful formation of the opinion giving rise to jurisdiction and thus constituted jurisdictional error  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1140>>

*Farah Custodians Pty Limited v Commissioner of Taxation* [2018] FCA 1185, Wigney J, 9 Aug 2018

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Practice and procedure - application for further and better particulars of statement of claim - application in the alternative to strike out parts of pleading alleging "conscious maladministration" and liability on the basis of *Barnes v Addy* (1874) LR 9 Ch App 244 - where claims of "conscious maladministration" properly characterised as claims in the nature of tort of misfeasance in public office – where no proper factual basis for allegation that Commissioner had necessary state of mind for the tort – where basis of Commissioner’s liability for conduct and states of mind of other people not properly pleaded – where pleading relies on impermissible aggregation of the states of mind of a number of people to attribute to Commissioner – where pleading unclear and ambiguous – where no basis for allegation that Commissioner was knowingly involved in fraudulent scheme – where parts of pleading alleging misfeasance in public office and liability based on *Barnes v Addy* struck out pursuant to r 16.21(1) of the Federal Court Rules 2011 (Cth)

Practice and procedure – application for leave to file amended statement of claim – strike out application treated as if it was directed at proposed amended statement of claim – where parts of amended pleading alleging misfeasance in public office and liability based on *Barnes v Addy* struck out – leave to file further amended statement of claim refused

Practice and procedure – application for discovery – where categories of discovery sought relate to parts of pleading to be struck out – where application for discovery deferred pending determination of strike out application  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1185>>

*Aussiegolfa Pty Ltd (Trustee) v Commissioner of Taxation* [2018] FCAFC 122, Besanko, Moshinsky and Steward JJ, 10 Aug 2018

Superannuation - in-house asset rules - self-managed superannuation fund - where a self-managed superannuation fund acquired units of a particular class in a managed investment scheme - where the units were referred to as units in a sub-fund - where a particular property was acquired by the responsible entity of the managed investment scheme on behalf of the class of unit holders – whether the units held by the trustee of the self-managed superannuation fund constituted an investment in a “related trust” so as to constitute an in-house asset – whether there was a distinct trust associated with the class of units

Trusts – definition of a trust – managed investment scheme – where the constitution of a managed investment scheme conferred on the responsible entity a power to create classes of units and to determine the rights, obligations and restrictions attaching to units in the class – where the responsible entity created a class of units associated with (what was referred to as) a sub-fund – where a particular property was acquired by the responsible entity on behalf of the class of unit holders – where the product disclosure statement stated that the assets of one sub-fund were not available to satisfy liabilities of another sub-fund and that an investor would acquire a beneficial interest in the underlying property held by the sub-fund – whether statements in product disclosure statement could be relied on as secondary evidence of a determination by the responsible entity – whether there was a distinct trust associated with the class of units

Superannuation – sole purpose test – self-managed superannuation fund – where self-managed superannuation fund acquired units of a particular class in a managed investment scheme – where the responsible entity acquired a property, being an apartment in a student accommodation complex, on behalf of the class of unit holders – where the custodian of the managed investment scheme entered into a leasing and managing authority with a student housing entity – whether leasing the apartment to the daughter of the sole member of the self-managed

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superannuation fund at market rent would cause the fund to breach the sole purpose test

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2018/2018fcafc0122>>

## **Victoria**

*Commissioner of State Revenue v Mondous* [2018] VSCA 185, McLeish and Niall JJA and McDonald AJA, 01 August 2018

Estoppel – Issue estoppel – Privity of interest – Whether privity between trustee of discretionary trust and potential beneficiaries – Trustee party to first proceeding – Beneficiaries parties to subsequent proceeding – First proceeding pursued for economic benefit of parties to subsequent proceeding – Trustee in first proceeding controlled by parties to subsequent proceeding – Parties to subsequent proceeding had no legal interest in outcome of first proceeding – *Effem Foods Pty Ltd v Trawl Industries of Australia Pty Ltd (in liq)* (1993) 43 FCR 510; *Timbercorp Finance Pty Ltd (in liq) v Collins* (2016) 259 CLR 212; *Tomlinson v Ramsay Food Processing Pty Ltd* (2015) 256 CLR 507 considered. Estoppel – Issue estoppel – Privity of interest – Bare trust over land – Legal title transferred to beneficiaries prior to first proceeding – Whether privity of interest between former trustee and beneficiaries – Former trustee party to first proceeding regarding tax liability incurred in respect of trust land – Former beneficiaries parties to second proceeding – Former trustee had personal right of indemnity against former beneficiaries in respect of land tax liability – Right of indemnity survived distribution of trust property – *Balkin v Peck* (1998) 43 NSWLR 706; *Timbercorp Finance Pty Ltd (in liq) v Collins* (2016) 259 CLR 212; *Tomlinson v Ramsay Food Processing Pty Ltd* (2015) 256 CLR 507 considered.

Abuse of process – Relitigation of issue finally determined – Whether administration of justice brought into disrepute – ‘Relitigating’ parties controlled party to prior proceeding – Relevant issue not determinative of prior proceeding – *Reichel v Magrath* (1889) 14 App Cas 665; *O’Halloran* (2000) 159 FLR 260; *Kermani v Westpac Banking Corporation* (2012) 36 VR 130 considered.

Abuse of process – Relitigation of issue finally determined – Whether administration of justice brought into disrepute – Denial of privity based on status as potential beneficiaries of discretionary trust – Substantive tax liability argument based on status as beneficiaries of bare trust – Privity established if beneficiaries of bare trust – Successful challenge to prior findings would establish privity so as to prevent same challenge – *Tomlinson v Ramsay Food Processing Pty Ltd* (2015) 256 CLR 507 considered.

Abuse of process – Relitigation of issue finally determined – Whether merits of prior decision to be considered in deciding question of abuse – Abuse doctrine informed by principle of finality – Manifest error in prior decision may be factor in determining abuse in rare cases – *Haines v Australian Broadcasting Corporation* (1995) 43 NSWLR 404 considered.

Practice and procedure – Appeal on error of law – Whether issue open on appeal – Issue agreed between parties at first instance – Whether expedient in interests of justice to permit raising of issue on appeal – Whether issue could have been met by evidence at first instance – *Secretary to the Department of Justice v Western Suburbs Legal Service Inc* (2009) 22 VR 66; *Medical Practitioners Board of Victoria v Lal* (2009) 23 VR 702 considered.

Practice and procedure – Appeal – Abuse of process – Finding of abuse in attempting to relitigate issue already finally determined – Whether intermediate appellate court should consider all grounds of appeal – Where determining substantive issues would perpetuate abuse.

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< <https://jade.io/j/#!/article/597590>>

Colin Fong

## 12 Tax and related meetings

### Local

The UNSW School of Tax and Business law is hosting a research seminar as follows: Prof Michael Littlewood, Auckland University, Auckland NZ on **The New Zealand Government's recent anti-BEPS legislation**. In June 2018 the New Zealand legislature enacted legislation aimed at preventing “base-erosion and profit shifting” or BEPS – that is, the methods multinational enterprises use to reduce their liability to New Zealand income tax. The legislation is aimed at four main problems: (1) the abusive pricing of transfers between affiliates; (2) the use of related-party loans; (3) the artificial avoidance of “permanent establishment” status; and (4) the tax-driven use of hybrids. The legislation is broadly based on the analysis produced by the OECD and on the measures recently enacted in Australia and the UK. It is problematic in some respects but likely to prove generally effective. Tuesday 28 August, 12.30-2.00pm, Room 2063, QUAD Building, UNSW.

A light lunch will be provided. Please RSVP to Fiona Martin, [f.martin@unsw.edu.au](mailto:f.martin@unsw.edu.au) for catering purposes

The School of Taxation and Business Law will be hosting the following research seminar: Paul Aplin, Institute of Chartered Accountants England and Wales, Incoming President, “**Current developments in tax administration in the United Kingdom: A professional's perspective**”, 30 October 2018, 1.30-2.00pm, QUAD Building, Room 2055 (level 2), UNSW, Kensington Campus. A light lunch will be provided. Please RSVP to Professor Fiona Martin - [f.martin@unsw.edu.au](mailto:f.martin@unsw.edu.au) for catering purposes

### “Digital Economy: Small Wine Makers and Grape Growers Conference”

Presented by: Business Research Adelaide Network

Flinders University, College of Business Government Law

The Cube, d'Areberg winery, McLaren Vale on 17 September 2018 12.00-4.00pm

#### Sponsors:

Australian Small Business and Family Enterprise Ombudsman  
d'Areberg winery



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To register for this event to be held at level 2 of the Cube, please email me, [paul.kenny@flinders.edu.au](mailto:paul.kenny@flinders.edu.au) to arrange. As seating is limited please rsvp soon. The conference cost is \$150, which includes a 2 course lunch including wine at d'Arry's Verandah Restaurant.

The conference will focus on the challenges and opportunities opened up by new digital technologies for small wine makers and grape growers. There will be a distinguished group of speakers from government, as well as business and academics. The outcomes from our discussion will be used as to assist our research and interviews to be conducted later in the year on the usage of information communications technology (ICT) by small wine makers and grape growers. The 2018-19 research project will highlight the areas where small wine makers and grape growers need ICT support and it is hoped this will provide the catalyst for assistance for ICT to small business.

We hope you will be able to join us at this highly interesting and timely event for the age of disruption. We look forward to welcoming you personally in September.

Best regards,

Associate Professor Paul Kenny

**Draft Program**

12.00 -1.25pm lunch d'Arry's Verandah Restaurant

1.30-4.15 pm Conference level 2 the Cube

1. Welcome
2. Opening address
3. Sam Jeffries, General Manager, The Distillery, Digital Communications and Marketing  
**Plenary papers** chaired by Phil Hunter, wine / small business accountant at John D Ewen & Associates Pty Ltd
4. Dr Amy McCormack, Defining the Digital economy: Its impact on small wine makers and grape growers
5. Dr Maz Demosthenous, Opportunities and threats for small business in the Digital economy: implications for small wine makers and grape growers
6. Ludek Seda, Small business and ecommerce: implications for small wine makers and grape growers
7. Dr Yen Bui, Small business and ebusiness: implications for small wine makers and grape growers
8. Dr Vipul Pare, Small business and emarketing: implications for small wine makers and grape growers
9. Associate Professor Paul Kenny, Small business, egovernment, tax concessions and the Digital economy: implications for small wine makers and grape growers
10. Questions / Discussion

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- [Annette.Morgan@cbs.curtin.edu.au](mailto:Annette.Morgan@cbs.curtin.edu.au)

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

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

Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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** 2018 events:

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

The Institute for Austrian and International Tax Law at WU (Vienna University of Economics and Business), the International Tax Center of the University of Leiden, the Uppsala Center for Tax Law at Uppsala University and Stockholm University jointly organize a series of doctoral seminars for European doctoral students in tax law. The next two seminars in the series will be held in Sweden in August 2018: **Stockholm: 27-28 August 2018, "Transfer pricing: material and methodological issues"**

and

**Uppsala: 29-30 August 2018, "Comparative tax law methodology"**

Please find further information on the seminar at the following link:

<https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/eventsn/2018-invitation-docsem-stockholm.uppsala.pdf>

Please also note that the next Doctorate Seminar on European Tax Law organized by the Institute for Austrian and International Tax Law at WU, Vienna, will take place on 15-18 February, 2019.

The WU Transfer Pricing Center at the Institute for Austrian and International Tax Law of WU is pleased to invite you to its first WU Transfer Pricing Symposium on the topic “**Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions**”, which will be held in Vienna on October 29, 2018. The symposium aims to bring together relevant international players in the transfer pricing area (coming from academia, international organizations, governments as well as the business and advisory communities), in order to analyse and discuss the relevant issues and to find common solutions to the current problems. The sessions will be held on October 29, 2018, at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. Please find further details on our website ([www.wu.ac.at/en/taxlaw/](http://www.wu.ac.at/en/taxlaw/)).

The direct link to the symposium can be found

<[https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer\\_pricing\\_center/TP\\_Symposium/2018\\_WU\\_Transfer\\_Pricing\\_Symposium\\_-\\_brochure.pdf](https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer_pricing_center/TP_Symposium/2018_WU_Transfer_Pricing_Symposium_-_brochure.pdf)>, including the programme, list of speakers and the application form.

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The Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), “**Recent and Pending Cases at the CJEU on Direct Taxation**”. It will start on the evening of Thursday, 8th November 2018 with a welcome cocktail reception at the Institute. The working sessions will be all day on 9th and 10th November 2018 at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. During the conference we will examine and discuss cases on the interpretation of the fundamental freedoms in respect of direct taxation that are currently pending at the CJEU or have recently been decided. We not only intend to analyse pending cases and their importance to the EU Member States and third countries, but also shed light on CJEU decisions which have been recently decided and discuss their background and relevance for the future. The application form and invitation are available on our website at the following link: <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/recent-and-pending-cases-at-the-court-of-justice-of-the-european-union-on-direct-taxation-vienna-8-10-november-2018/>.

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

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>

Practical Aspects of Tax Treaties 10-12 October 2018, Kuala Lumpur, Malaysia  
International Tax Planning after BEPS and the MLI 15-17 October 2018, Singapore

Tax Planning in Africa and the Middle East 28-30 October 2018, Dubai  
IBFD-PwC Transfer Pricing Seminar Mastering the IP Life Cycle - Grasping the Intangible 30 October 2018, Amsterdam. The Transfer Pricing Substance Masterclass will be held the day after this seminar from 31 October to 2 November 2018

Principles of International Taxation 19-23 November 2018, Amsterdam  
Forthcoming VAT courses

Global VAT 13-16 November 2018, Amsterdam

Global VAT – Specific Countries 15-16 November 2018, Amsterdam

Forthcoming transfer pricing courses

International Tax Aspects of Permanent Establishments 24-26 September 2018, Amsterdam

International Tax, Legal and Commercial Aspects of Mergers & Acquisitions 28-30 November 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](http://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+

IFA 2019 Congress in **London**, United Kingdom, 8-12 September 2019

<https://www.ifa.nl/congresses/ifa-2019-london>

Subject 1: Interest deductibility: the implementation of BEPS Action 4

Subject 2: Investment Funds

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

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

The **27th Annual Tax Research Network (TRN)** Conference will be held at the University of Birmingham, UK from Monday 3rd to Wednesday 5th September 2018. Professors Andy Lymer and Penelope Tuck, the Conference Organisers at University of Birmingham and TRN Chair Professor Jane Frecknall-Hughes are pleased to announce that the TRN's 27th Annual Conference will be held on 3 and 4 September 2018 at the University of Birmingham. As in previous years, the main conference will include a Doctoral Colloquium for PhD students and post-doctoral early career researchers which will take place in the afternoon of 4 September, also in Birmingham. We will be holding a Tax Education day on 5 September 2018.

Please do not hesitate to contact Penelope Tuck or Andy Lymer directly if you have any queries (P.A.L.Tuck@bham.ac.uk and A.Lymer@bham.ac.uk, respectively).

We expect to be able to offer a full conference registration fee and accommodation charge waiver for one presenter of each accepted paper for both the Conference and Doctoral Colloquium. The Education day will be subject to a small fee for all non-Phd participants. In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We understand that the Society of Legal Scholars conference is to be held in London and will begin on 5th September. London is 1½ hours by train from Birmingham and we hope our conference schedules will enable researchers to present at both events

Full details are available at:

<https://www.birmingham.ac.uk/schools/business/events/2018/09/tax-research-network-conference-2018.aspx>

The **19th Global Conference on Environmental Taxation** 26-28 September 2018, Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019. It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

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Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation. Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

**International Taxation Conference 2018**, 6-8 December 2018, ITC Maratha, Mumbai, India will focus on BEPS and Beyond BEPS: Recent Global Developments Post Ratification of the Multilateral Instrument.

<[https://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2018?utm\\_source=July-newsletter-2018&utm\\_medium=email&utm\\_campaign=AP26-07-2018&utm\\_term=events&utm\\_content=Events/International-Taxation-Conference-2018](https://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2018?utm_source=July-newsletter-2018&utm_medium=email&utm_campaign=AP26-07-2018&utm_term=events&utm_content=Events/International-Taxation-Conference-2018)>

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

### **13 Recent publications**

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

#### **Local**

Anderson, Helen 'Illegal Phoenix activity: practical ways to improve the recovery of tax' (2018) 40 *Sydney Law Review* 255-287

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<<https://sydney.edu.au/content/dam/corporate/documents/sydney-law-school/research/publications/SLR-Vol4-June2018.pdf>>

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

Recent postings include:

Effective Marginal and Average Tax Rates: An Italian Case Study, Fernando Di Nicola, Melisso Boschi and Giorgio Mongelli, 09 August 2018

Why Do Australians Participate (Or Not Participate) in Voluntary Savings in Superannuation? Jun Feng, 03 August 2018

Political Resource Curse: What Does Natural Resource Dependence Do to Public Revenue? Christian von Haldenwang and Maksym Ivanyna, 31 July 2018

Company Income Tax: Let's Not Forget Why Context Matters, John Freebairn, 26 July 2018

Pay Disclosure: Information Is Power for Employers and Empowers Employees - Kristen Sobeck and Robert Breunig, 23 July 2018

Does Taxation Stifle Corporate Investment? Firm-Level Evidence from ASEAN Countries - Serhan Cevik and Fedor Miryugin, 18 July 2018

Lewis, Phil 'Rising reliance on personal income tax signals need for bolder reforms' *The Conversation* 19 July 2018 <<https://theconversation.com/rising-reliance-on-personal-income-tax-signals-need-for-bolder-reforms-100024>>

Markey-Towler, Brendan 'Obesity is a market failure and innovation, not sin taxes, may be the solution' *The Conversation* 13 August 2018 <<https://theconversation.com/obesity-is-a-market-failure-and-innovation-not-sin-taxes-may-be-the-solution-100970>>

(2018) 24 (2) *New Zealand Journal of Taxation Law and Policy*

**Adrian Sawyer** and **Lin Mei Tan**, "Editorial: June 2018"

Jeremy Beckham, "Inland Revenue's Approach to Taxpayer Amendment Requests: Is the Commissioner Guilty of Dereliction of Duty?"

**Mark Keating**, "Protection of Taxpayer Rights in New Zealand: A Mixed Bag"

**Lin Mei Tan** and Lynley Woodward, "GST Compliance in New Zealand: Attitudes of Small Businesses in the Primary and Trades Sectors"

David Jacyk, "The Use of Issue Estoppel in Tax Litigation: Ending Redundant Tax Challenges"

Tax & Transfer Policy Institute working paper series, new papers

• Robert Breunig, Andrew Carter, Do earned income tax credits for older workers prolong labor market participation and boost earned income? Evidence from Australia's mature age worker tax offset

## Overseas

Beer, Sebastian; Klemm, Alexander D & Matheson, Thornton, *Tax spillovers from US corporate income tax reform*, IMF Working Paper No. 18/166, 2018 <<http://www.imf.org/en/Publications/WP/Issues/2018/07/13/Tax-Spillovers-from-US-Corporate-Income-Tax-Reform-46055>>

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Beer, Sebastian; de Mooij, Ruud A & Liu, Li *International corporate tax avoidance: a review of the channels, magnitudes, and blind spots*, IMF Working Paper No. 18/168, 2018

<<http://www.imf.org/en/Publications/WP/Issues/2018/07/23/International-Corporate-Tax-Avoidance-A-Review-of-the-Channels-Effect-Size-and-Blind-Spots-45999>>

*Bulletin for International Taxation* Number 7 - 2018

Tax treaty monitor - International/OECD - Hybrid Entities and the OECD Model (2017): The End of the Road? Christopher Berge Dahl

International - Inheritance and Estate Taxes: Tax Treaties, Connecting Factors and Worldwide Liability - Andres Duran

Nigeria/International - Nigeria's International Tax Policy with Particular Focus on the Allocation of Taxing Rights - Chike Jude Emedosi

New Zealand/International - The Relationship between Controlled Foreign Corporation Rules and Tax Sparing Provisions in Tax Treaties: A New Zealand Case - Brian J Arnold

International/OECD - Mobility of Individuals after BEPS: The Persistent Conflict between Jurisdictions - Giorgio Beretta

International - Reputational Tax Risk Management in Alternative Investment Fund Structures - TJC van Dongen

China (People's Rep) - Tax Issues Relating to Qualified Foreign Institutional Investors: The Chinese Experience - Cui Xiaojing and Chen Jingxian

International - Report of the Proceedings of the Eighth Assembly of the International Association of Tax Judges Held in Helsinki on 6 and 7 October 2017 - Bob Michel

*Bulletin for International Taxation* Number 8 - 2018

Number 8 - 2018

International/OECD - The China-Pakistan Avoidance of Double Taxation Agreement and the China-Pakistan Economic Corridor - Muhammad Ashfaq Ahmed, Na Li and **Peter Mellor**

United States/OECD - The Effect of the FATCA Withholding Tax on US Investment Abroad - Johan Hagelin

International/OECD - Historical Introduction to the Test of Dominion in the Context of Double Tax Treaties - **Saurabh Jain** and **John Prebble**

International/OECD/European Union - Business Restructurings: Options and Practice – Part 1 - René Offermanns and Rita Botelho Moniz

European Union/OECD - The Anti-Tax Avoidance Directive 2 and Hybrid Financial Instruments: Countering Deduction and Non-Inclusion Schemes in Third-Country Situations - Ramon Tomazela Santos

Pakistan - The Taxation of Non-Profit Organizations in Pakistan - Bilal Hassan

Greece - The Tax Treatment of Foreign Trusts and Foundations in Greece: Administrative Guidance Clarifies an “Opaque” Situation - Lydia-Elisavet Sofrona

*European Taxation* Number 7 - 2018

Austria - Implementation of the EU Anti-Tax Avoidance Directive (2016/1164) in Austria - Karin Spindler-Simader and Viktoria Wöhrer

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European Union - Tax Grouping in an EU Context: All Roads Lead to Brussels  
- Zoe Reijn, Nancy Van de Voorde and Femke van der Zeijden  
European Union - EU Tax Dispute Resolution Directive (2017/1852): Paving the  
Path Toward a European Tax Court? Jasna Voje  
EU Update – Commission - Adrián Grant Hap; Council - Adrián Grant Hap;  
Court of Justice - Adrián Grant Hap  
What's going on in ...  
Kazakhstan - 2018 Tax Code - Almabek Zhabbarov  
Poland - New Tax Relief for Taxpayers Conducting Innovative Activities in  
Poland - Urszula Uchmńska

*European Taxation* Number 8 - 2018

European Union - Transfer of a PE under the Merger Directive (2009/133):  
Capital Gains Taxation and the Freedom of Establishment - Harm van den Broek  
and Marjon den Toom  
European Union - Cross-Border Dividend and Interest Payments and Holding  
Companies – An Analysis of Advocate General Kokott's Opinions in the Danish  
Beneficial Ownership Cases - Susi Hjorth Bærentzen  
European Union - Personal Data Protection Rights within the Framework of  
International Automatic Exchange of Financial Account Information - Blaise  
Krähenbühl  
Italy - Exit Taxation and Restructuring Operations: A Comparison of EU and  
Italian Tax Law - Massimo Pellicchia  
CFE news  
European Union - Opinion Statement FC 1/2018 on the European Commission  
Proposal of 21 March 2018 for a Council Directive on the Common System of a  
Digital Services Tax on Revenues Resulting from the Provision of Certain Digital  
Services  
CFE Fiscal Committee  
EU UPDATE - Commission - Oana Popa; Council - Oana Popa  
What's going on in ...  
European Union - CFE Forum 2018: Summary Report - Larisa Gerzova, Oana  
Popa and Giulia Gallo  
Italy - Cross-Border VAT Groupings: The Effects of the New Italian Regulation -  
Giuseppe Melis and Luca Giancola

International Bureau of Fiscal Documentation *White Papers*

This month we are pleased to publish four new white papers on a range of  
interesting topics:

- European Commission – negative State aid decision with recovery in ENGIE
- Tax Simplification: It's Complicated
- South Dakota v Wayfair - The Global Impact
- MLI – Its Entry into Force and the Consolidated Texts of Impacted Articles of  
the First Affected Treaties

<[https://www.ibfd.org/IBFD-Tax-Portal/White-Papers?utm\\_source=July-  
newsletter-2018&utm\\_medium=email&utm\\_campaign=AP26-07-  
2018&utm\\_term=white-paper&utm\\_content=IBFD-Tax-Portal/White-Papers](https://www.ibfd.org/IBFD-Tax-Portal/White-Papers?utm_source=July-newsletter-2018&utm_medium=email&utm_campaign=AP26-07-2018&utm_term=white-paper&utm_content=IBFD-Tax-Portal/White-Papers)>

*International VAT Monitor* Number 4 - 2018

Definitive VAT Regime ... Really? Gorka Echevarría Zubeldia  
VAT on Financial and Insurance Services at the Dawn of the Fourth Industrial  
Revolution - Giorgio Beretta  
Rating the European Commission's Proposal on VAT Rates - Marit Peeters

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VAT Aspects of Installation Projects in Bulgaria - Svetlin Krastanov  
The Right to Recover Output VAT on Bad Debts: The Greek Legislation and the  
VAT Directive - Dimitra Kouni  
Costs Associated with Deviations from Standard GST/VAT System - Billal  
Hassan  
VAT case notes  
ECJ VAT cases

#### **14 Quotable quotes**

“Even Abba’s outfits had a serious point: under Swedish tax law, stage clothes were tax deductible only if it could be demonstrated they would never be worn for private purposes: hence the sequins, satin flares and ridiculously stacked boots.”

Source: MacIntyre, Ben ‘No bubblegum pop: Abba’s story Nordic noir with sequins’ *The Australian* 23 July 2018 p 11, originally from *The Times* 21 July 2018.

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“ASIC can’t even get its website right and yet it insists that we use it AND pay for the privilege of having them regulate us. I have been a great proponent and even advocate for ASIC, explaining that they can’t possibly stop crooks from being crooks, but they can and will chase after them – after the event – and deservedly so.

But they’re starting to lose me now. This absurd move to digitise everything without providing the basics of guaranteed access and/or an alternative choice of dealing will create havoc for all – including ASIC.

Whoever in government pushed for this needs to be sat in stocks in a city square and pelted with tomatoes until they apologise and fix it.

Meanwhile, it must never be compulsory to use their half-baked “portals” and I advise them to remember who works for whom.”

Source: Carman, Philip ‘Online ‘portal’ set to create havoc’ (Letter to the editor) *Australian Financial Review* 30 July 2018 p 35

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“ABN holders are excluded from the PAYG system, which makes any cash payment they receive tax free unless the income is later declared.

Mr Greco said sham contracting and tax avoidance were among problems aided by the lax ABN application process, resulting in the system being deliberately misused within the cash economy.

“You can apply for an ABN, say yes to a bunch of questions online and, hunky dory, you’ve got an ABN within a short amount of time,” he said. “There are no checks, like are you really conducting a business? Are you really going to comply

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with all the obligations? It's such an important process, it's a licence to do business in Australia."

Source: McIlroy, Tom 'Accountants ring alarm on 'gaming' of ABNs' *Australian Financial Review* 31 July 2018 p 2

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"The GST remains a morass of inconsistencies no government is going to attempt to unravel. The Australian Taxation Office instead offers Monty Python-style explanatory notes, including detailed food lists of what gets excused as GST-free fresh food or necessities of life and what doesn't.

Bread and bread rolls are GST-free, for example, but not if they have a sweet coating such as icing. A mere glaze, however, is not sufficient to attract GST.

Buying Beef Wellington, as long as it is not hot, also doesn't attract GST because, unlike a sausage roll, it contains raw meat. Biscuit mixes are mostly GST-free but not biscuits, even if they require cooking, heating or thawing before consumption. And that's just a few random selections from the list of products beginning with B!

If a government were introducing the GST today, imagine the various lobby groups that could use social media to attract enough outrage to insist on more exceptions. #Save our bakeries! #Hands off the sausage roll!"

Source: Hewett, Jennifer 'Peak silliness on taxation reform' *Australian Financial Review* 6 August 2018 p 2; Online as 'Tampering with the tampon tax is peak silliness' <<https://www.afr.com/opinion/columnists/tampering-with-the-tampon-tax-is-peak-silliness-20180805-h13koh>>

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"The High Court has ruled against a share trader who generated millions in tax refunds from franking credits funnelled through a trust, rejecting what an expert calls "tax planning on steroids".

...

Institute of Public Accountants general manager for technical policy Tony Greco said that if the ATO had lost the case, significant new tax planning opportunities would have arisen.

"It's sort of like tax planning on steroids. Streaming is advantageous, full stop, because you can allocate who gets that dividend.

"Normally people are quite happy with that but they wanted to go one step further here and actually allocate that franking credit differently to the dividend.

"In a way this decision protects streaming, where you're allowed to stream dividends or different classes of income to different beneficiaries but you can't disengage those franking credits from the dividend income," Mr Greco said."

Source: McIlroy, Tom 'ATO wins against share trader in multimillion-dollar case' *Australian Financial Review* 9 August 2018 p 2; online as 'Share trader loses multimillion-dollar High Court case against Tax Office'

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<<https://www.afr.com/news/share-trader-loses-multimilliondollar-high-court-case-against-tax-office-20180808-h13p4y>>

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“Another problem: the receipt from Officeworks is printed on some sort of heat-sensitive material that begins to fade almost as I leave the store. I'm now certain that Officeworks is in cahoots with the Australian Tax Office. They print newspaper ads encouraging everyone to spend up big on End Of Financial Year products, then supply a receipt which will turn invisible on August 5 – precisely the moment you try to fill in the form.”

Glover, Richard ‘Taxing times and a fast-fading receipt’ *Sydney Morning Herald* Spectrum 30 June – 1 July 2018 p 3; Online as ‘Richard Glover on taxing times and the mystery of the fast-fading receipt’  
<<https://www.smh.com.au/opinion/richard-glover-on-taxing-times-and-the-mystery-of-the-fastfading-receipt-20180626-h11v89.html>>

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“The British tax authorities use a fraud-detection system that holds more data than the British Library (which has copies of every book ever published in the UK). In 2014 the US tax authorities received electronic tax returns from almost 48 million people who had used online tax preparation software rather than a tax professional to help them.”

Source: Susskind, Richard & Susskind, Daniel *Future of the professions: how technology will transform the work of human experts*, Oxford, Oxford University Press, 2015 p 1

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## ATTA News September 2018

<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>

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### **1 Presidential column**

Welcome to the September newsletter – and welcome in Australia to a new Prime Minister and Treasurer.

While there have been many comments about the revolving door of Australian Federal politics over the last decade, one of my major concerns is how this instability means that we are continually having 'new' ministers for different portfolios. I fear that this continuous changing means that ministers will struggle to get on top of their portfolios and be in a position to make meaningful reforms. Also, it creates difficulty in building of networks and the creation of trust. Although it may present opportunities for us to collate and compile our research findings so they are ready to be taken up by new ministers keen to show that they are being proactive in their new portfolio area.

Last year as part of the 30th celebrations of ATTA we started a project to digitise ATTA's past conference papers. It is my pleasure to announce that you are now able to access ATTA Conference Papers back to 1993. My sincerest gratitude to Annette Morgan who lead this process, as well as Michael Dirkis who had the initial idea, as well as supplying many of the missing papers so they could be digitised. This digitisation process started back in 1996 with Sandra Rodman and Fiona Martin with the idea to have ATTA conference papers on a floppy disk; and then the work of Colin Fong who was instrumental in the initial idea of putting ATTA conferences papers on the web via the Pandora web site back in 2002, and was active getting many of the older and current ATTA conference papers onto PANDORA. So if you want access to leading tax thinkers since 1993 go to: <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/atta-conference-papers>

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Also, the ATTA Executive is delighted to announce that the recipient of the 2018 ATTA Promoting Women in Tax Academia Scholarship is Dr Bronwyn McCredie. 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. We look forward to seeing Bronwyn present her research at the 2019 ATTA conference in Perth.

Talking of Perth, my congratulations to Dale Pinto for his recent appointment as a Director of CPA Australia. The 2019 ATTA Conference looks like it will be a great success, as there have been many abstracts received. I recommend that you register for the conference as early as possible to get the discounted rates (see details below).

At the 2019 ATTA Conference there will be a call for nominations for two new members to the ATTA Executive (as both Shirley Carlon and myself will be finishing our terms). If you are potentially interested in serving on the ATTA Executive please do not hesitate to email me to discuss what this involves, and remember it would be good to have greater representation from NZ. A more formal announcement for nominations will occur later in the year.

All the best

Brett Freudenberg  
President – ATTA

## **2 ATTA's 31st Invitation to Attend the Conference**

The Australasian Tax Teachers Association  
Annual Conference 2019  
January 16<sup>th</sup> to 18<sup>th</sup> 2019  
Hosted by Curtin University and held at the Duxton Hotel Perth

### **Taxation, Innovation and Education: Tax in a Changing World**

The Australian Tax Teachers' Association (ATTA) is a non-profit organisation, established in 1987, with the goal of improving the standard of tax teaching in educational institutions across Australasia.

The ATTA conference now in its 31<sup>st</sup> year, provides an environment for tax academics, industry, and government professionals to share research, develop teaching practice, and promote network opportunities to advance the discipline.

Consistent with its theme, this year's conference aims to:

- Showcase evidence-based research and scholarship;
- Share experiences of those in the discipline of taxation;
- Promote collaboration between universities and industry;
- Showcase curriculum advancement and pedagogical improvements in view of national and international developments;
- Provide examples of innovation in the field of taxation; and,
- Encourage creative thinking to develop inventive solutions to complex issues that our discipline may be facing.

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Those in attendance will have the opportunity to explore the conference theme in various ways. A range of inspiring and eminent speakers have been requested to address the delegates and two public keynote sessions will be delivered by specialist from the field on Thursday and Friday of the conference.

PhD students will have the chance to showcase their research and gain valuable feedback from the audience during the PhD workshops to be held on Wednesday morning.

A lively panel discussion will be held on Wednesday after lunch regarding the “tax graduate of the future” and what it is that employers will be looking for in the next generation of taxation professionals. We will also hear from past and recent graduates about their experiences whilst at University and how those experiences shaped the trajectory of their careers.

Concurrent sessions will be held during the conference on a range of topical matters and advances in the field of taxation. A creative workshop is scheduled for Wednesday afternoon which will encourage delegates to discuss curriculum advancement and pedagogical improvements which have assisted in engaging with students. The purpose of this workshop will be to expose successful pedagogical strategies in the teaching of taxation law and to work through any challenges that delegates may face in applying these methods.

Delegates, family and friends are also encouraged to explore the beautiful city of Perth, its surrounding countryside and wonderful vineyards during their time on the West. There are many attractions around Perth and its greater suburbs, many opportunities not to be missed.

For further information about the conference, please do not hesitate to contact Annette Morgan on [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) or 0422844439.

Link to website <https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

On behalf of the Curtin Law School, we look forward to welcoming you to Perth and trust that you will have a wonderful Conference.

**Registrations for ATTA 2019 are now open via the link:**

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

- Super Early Bird: \$565 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 21<sup>st</sup> September 2018
- Early Bird: \$620 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 9<sup>th</sup> October 2018
- Full Fee (after 9<sup>th</sup> October): \$660 (3 day conference attendance including welcome function, conference dinner and farewell function)
- PhD Students (Full time): \$395 (3 day conference attendance including welcome function, conference dinner and farewell function)
- ATO rate: \$305 (Days 2 and 3 conference attendance including lunch, morning and afternoon tea)

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- Industry: \$150 (One day conference attendance including lunch, morning and afternoon tea)
- Welcome function only: \$50
- Conference dinner only: \$140
- Closing function only: \$45

### **Accommodation Options**

The Duxton is offering a special rate for delegates of the conference as follows

#### **Accommodation Rate**

Check in: 16/01/19

Check out: 19/01/19

Deluxe Room: \$224.00 per room per night

Room Only

The above rates are room only and include free Wi-Fi. Full buffet breakfast is available in the Firewater Grille Restaurant from \$35.00 per person per day.

Please advise when booking your accommodation you are a delegate of the conference to obtain the reduced rate.

No. 1 St Georges Terrace PERTH WESTERN AUSTRALIA

TELEPHONE: 61 8 9261 8000 FACSIMILE: 61 8 92618020

WEBSITE: [www.duxtonhotels.com](http://www.duxtonhotels.com)

There are many other accommodation options available and we have provided you with a link of the ones closest to the Duxton Hotel

[https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth\\_Concert\\_Hall-Perth\\_Greater\\_Perth\\_Western\\_Australia-Hotel-Deals.html](https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth_Concert_Hall-Perth_Greater_Perth_Western_Australia-Hotel-Deals.html)

You may wish to make your own accommodation arrangements via one of the well-known accommodation websites such as:

- Booking.com
- Hotels.com
- Trip advisor
- Trivago

Curtin University has no accommodation arrangements with these sites.

If you have any questions please contact:

Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au)

Donovan Castelyn: [donovan.castelyn@curtin.edu.au](mailto:donovan.castelyn@curtin.edu.au)

Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au)

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

**Sally Joseph** is currently teaching post-graduate Taxation Law at Macquarie University Faculty of Business and Economics and under-graduate Taxation Law at Western Sydney University School of Law.

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Sir **James Mirrlees**, the most distinguished British economist of his generation passed away at his home outside Cambridge on 29 August, aged 82. See Holden, Richard 'When I met James Mirrlees, perhaps the world's greatest tax theorist' *The Conversation* 3 September 2018 <<https://theconversation.com/when-i-met-james-mirrlees-perhaps-the-words-greatest-tax-theorist-102570>>

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Patron's new book

ATTA's Patron, **Tony Pagone** has recently published a new book titled *Tax Disputes* with The Federation Press. This text is primarily meant as a practitioner title but you may find it useful for your teaching. The book is a concise but authoritative text that provides a practical guide to tax disputes in Australia. It explains the process of tax objections and appeals, and the limitations to collateral challenges. Separate chapters consider the rules applicable to tax disputes brought in the Federal Court and in the AAT, and ancillary issues of discovery and access to information. The book also provides helpful assistance to the practitioner in the preparation of submissions, persuasive advocacy and the provision to courts and tribunals of useful expert evidence in support of disputed positions.

#### **4 Research Fellowship program 2019**

We would like to announce the opening of the 2019 Research Fellowship program offered by the UNSW School of Taxation & Business Law, Sydney Australia.

If you know of anyone who would be interested to take part or you think would be a great candidate for the program, can you please pass on this information to them.

To find out more about the program, please click on the link below.

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/research/fellowships>

To be selected to participate in the program, an application will need to be submitted by 2<sup>nd</sup> November 2018, please refer to the detail on the website.

For any further questions, please contact either Fiona, Anil or myself via email:

Fiona Martin: [f.martin@unsw.edu.au](mailto:f.martin@unsw.edu.au)

Anil Hargovan: [a.hargovan@unsw.edu.au](mailto:a.hargovan@unsw.edu.au)

Lydia McDonnell: [l.mcdonnell@unsw.edu.au](mailto:l.mcdonnell@unsw.edu.au)

Thank you for your time.

All the best  
Lydia

**Lydia McDonnell** | Assistant Administrator | Taxation and Business Law  
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E: [l.mcdonnell@unsw.edu.au](mailto:l.mcdonnell@unsw.edu.au) | W: [business.unsw.edu.au](http://business.unsw.edu.au)

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## **5 ATO: ALife**

The Australian Taxation Office (ATO) recognises the importance of research on Australia's tax and transfer system in helping to achieve good policy outcomes. An essential component to building a strong evidence base for public policy evaluation and development is improving access to high quality data for researchers.

In July, the ATO released the first module of the ATO Longitudinal Information Files (ALife). The ALife Individuals file is a de-identified 10 per cent sample of personal income tax and superannuation data. ALife currently spans the period 2000 to 2013. An updated file out to 2016 will be released in September, with annual updates to follow. ALife includes around 400 variables and captures most income and expense labels from the personal income tax return and a range of variables relating to tax offsets and liabilities, as well as data on superannuation contributions and assets. There are plans to further expand the data available in ALife.

The unit record data is hosted in the Sax Institute's Secure Unified Research Environment (SURE) which is a secure remote access computing environment. Access to ALife is limited to researchers from approved organisations. Applicants require a research proposal that has ethics approval and the research must be in the public interest. Researchers are only permitted to use the data in the way that has been approved and there are controls in place to ensure that the data is used in accordance with the agreed terms of use.

More information about ALife and how to apply for access can be found at [www.alife-research.app](http://www.alife-research.app). The website includes an interactive data dictionary and metadata relating to the file.

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## **6 Vacancies**

### **Job: Professor/Associate Professor of Commercial Law, Department of Commercial Law**

Shape the future of the Department of Commercial Law at our top ranked and triple crown accredited Business School

Live and work in New Zealand's largest, most cosmopolitan and culturally diverse city. Inspire our outstanding students; collaborate with world class colleagues; influence and inform business and policy at New Zealand's pre-eminent research-led university

The University of Auckland Business School invites applications for a Full Professor or Associate Professor in the Department of Commercial Law. The Department is the leading centre of commercial law and taxation research and teaching in New Zealand, with one of the largest groups of commercial law academics in Australasia.

The teaching program is strong and innovative and the quality of teaching is high. The Department currently teaches commercial law, including taxation law, across a variety of

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degree programs in the Business School. It also has some commercial law teaching responsibilities in the Law School at the University of Auckland.

Staff have a wide range of teaching and research interests including the areas of corporate law, insolvency, contract, employment, consumer law, and taxation. Whilst we welcome applications from all areas of commercial law, we are particularly interested in hearing from scholars working in the areas of securities, external administration and corporate law. Members of the Department are highly-qualified and experienced academics who have made important contributions to the discipline by writing books or publishing regularly in top-ranked Australasian and international journals.

The position is intended for candidates with leadership and managerial experience and a relevant doctoral qualification. Candidates must demonstrate a strong commitment to excellence in research in commercial law and will be able to demonstrate excellence in the teaching at undergraduate and postgraduate levels. Evidence of leadership in research, a significant international standing, high quality teaching and supervision at postgraduate and PhD levels are required. The appointee would also be expected to seek research funding, and to engage with the legal profession. There will be an opportunity for those interested in departmental leadership to consider becoming Head of Department in the future.

For further information  
please contact:

Clare Litten, University of Auckland, DDI: +64 9 923 9096, email:  
[c.litten@auckland.ac.nz](mailto:c.litten@auckland.ac.nz)

Dr Kathrin Soehnel, University of Auckland, DDI +64 9 923 9006, email:

[k.soehnel@auckland.ac.nz](mailto:k.soehnel@auckland.ac.nz) **Applications should be submitted via the University website [opportunities.auckland.ac.nz](http://opportunities.auckland.ac.nz) Applications close 8 October 2018**

**Position**

**Reference:**

**19940**

*The University is committed to meeting its obligations under the Treaty of Waitangi and achieving equity outcomes for staff and students in a safe, inclusive and equitable environment. For further information on services for Māori, Pacific, women, LGBTI, equity groups, parenting support and flexible work go to <http://www.equity.auckland.ac.nz>*

## **7 New Zealand developments**

Developments in New Zealand over the last month include:

- An amendment to the NZ-Hong Kong DTA. The change aligns the Hong Kong agreement with the majority of New Zealand's other DTAs by enabling automatic exchange of information.
- Changes to the taxation of Employee Share Schemes come into effect on 29 September. The key change is that employee share scheme benefits become taxable on the 'share scheme taxing date', which is the earlier of when the benefits are transferred to a non-associated person or the beneficiary becomes the owner of the shares in the same way as any other shareholder (i.e. the terms of employment no longer affect the status of the ownership or value of the shares).
- The publication of a new standard practice statement – SPS 18/03 Effective date of GST registration. This statement outlines the date that the Commissioner will register a person for GST.

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- A replacement standard practice statement on tax debt relief options – SPS 18/04 Options for relief from tax debt. This statement applies from 22<sup>nd</sup> August and replaces three previous statements (SPS 11/01 Instalment arrangements for payment of tax; SPS 15/02 Remission of penalties and use-of-money interest; and SPS 15/03 Writing off outstanding tax).
- A Supplementary Order Paper (SOP) was released to amend the tax bill currently before Parliament (the Taxation (Annual Rates for 2018-19, Modernising Tax Administration, and Remedial Matters) Bill). The document outlines how the Government is looking to close a GST loophole where not-for-profits may not have to pay GST on sales of assets, and it also proposes extending the depreciation rollover relief provisions for Canterbury businesses affected by the earthquakes to the end of the 2023-24 income year.

Lisa Marriott

## **8 Call for papers**

### **Pacific Accounting Review**

#### **Special Issue: Contemporary Issues in Taxation and Accounting**

A special issue of *Pacific Accounting Review* focusing on contemporary issues in taxation and accounting will be published in mid-2019. *Pacific Accounting Review*, an international journal, publishes research into current developments in accounting and provides insight into how present practice is shaped and formed.

The special issue will explore the unique relationships between tax and accounting. We encourage submissions on major topics of interest including, but not limited to:

- The interaction of accounting and taxation in organisations
- Accounting for tax authorities versus accounting for shareholders: the rationale and effects of two sets of rules
- The impact of tax on entrepreneurship and entities
- Accounting and taxation in the Pacific region and in developing countries
- The role of accounting in transfer pricing and Base Erosion and Profit Shifting (BEPS) practices, reporting, and mitigation
- Cultural and international issues in accounting and tax
- Taxation and the evolution of financial reporting, and of the accounting profession
- Tax fraud, avoidance and accounting
- Interdisciplinary studies in accounting and taxation

*Pacific Accounting Review* offers a unique forum for research relating to, and research from, the Pacific region. However, this special issue also welcomes original research papers which focus on other geographic areas. Submissions may draw on an array of theoretical approaches – including empirical, qualitative, theoretical and historical – and a variety of contexts.

#### **Submission procedures**

- Interested authors are encouraged to submit their full papers for editorial consideration by the due date of **30 November 2018**. Early submission is welcome. Full papers will be subject to PAR's customary submission and external blind review procedures. All submissions must be original works that are not currently under review at other journals.
- Submission should be made via PAR's submission system:

<http://mc.manuscriptcentral.com/parev>

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- Please select “Contemporary Issues in Taxation and Accounting” from the drop down menu when submitting your manuscript.
- Authors are required to follow the submission guidelines.
- Full papers must be submitted by **30 November 2018**

**Guest editors for this special issue are:**

Professor Lisa Marriott (Victoria University of Wellington – [lisa.marriott@vuw.ac.nz](mailto:lisa.marriott@vuw.ac.nz))

Dr Julie Harrison (University of Auckland – [j.harrison@auckland.ac.nz](mailto:j.harrison@auckland.ac.nz))

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Dr Sue Yong (Auckland University of Technology – [sue.yong@aut.ac.nz](mailto:sue.yong@aut.ac.nz))

**For further information, please contact**

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Please forward this Call for Papers to colleagues who may be interested.

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**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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

**9 Call for participation in research**

We are four academics studying the Australian tax academics perception of large business tax law complexity. It could be from the perspective of teaching the material to students, difficulty in understanding it to write about it and teach it or from your professional experience. We hope you will volunteer 10 or 15 minutes of your valuable time to fill out this Survey Monkey. Thank you in advance for your participation. Go to:

<https://www.surveymonkey.com/r/TaxAcademics2018>

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Binh Tran Nam (UNSW Sydney); Hughlene Burton (University North Carolina Charlotte); Stewart Karlinsky (Emeritus Professor San Jose State University) and Robert Deutsch (Tax Institute of Australia)

## **10 ALTA 2018**

The 2018 ALTA Conference was held at the Curtin Law School in Perth WA between 4-6 July 2018.

The theme of the Conference was “Law, Love and Revenge: Themes from the *Merchant of Venice*”, and featured keynote papers by:

Prof Ros Croucher (President of the AHRC): “*Shylock and anti-semitism – reflections on the 70<sup>th</sup> anniversary of the Universal Declaration of Human Rights*”;

Nicholas Hasluck (author and former Supreme Court judge): “*Degrees of guilt in the Merchant of Venice*”;

Assoc Prof Kieran Tranter (Griffiths Uni): “*Shakespeare, Media and the Future of Law*”;

Prof Mitch Kowalski (Uni of Calgary): “*Revenge and Caskets: Legal Services and Law Schools in the 21<sup>st</sup> Century*”;

Raelene Webb QC (Murray Chambers): “*Treaties and Land Governance: Whose Land is it Anyway?*”

The final day also featured a debate on “*Is Portia a good role model for aspiring advocates?*” (Chair: Prof William MacNeil; against: Prof Paul Fairall, Claudia Carr, Stuart Shepherd; for: Leigh Smith, Meika Atkins and Linda Black).

The Conference was quite well-attended, though numbers seemed to be down on previous years.

The Conference papers were divided into themes rather than Interest Group streams, which tended to “scatter” papers. However, my paper seemed to be the only one addressing taxation issues – being on the topic of “Assuming the facts: *Hacon Pty Ltd v FCT*”.

In brief, that case involved a situation where the taxpayer s had offered to provide whatever information was needed to enable the Commissioner to issue a private ruling on certain matters arising under Part IVA *ITAA36*. However, the Commissioner declined under s 357-110 *TAA 1953* to issue the ruling on the basis that to do so he would have to make assumptions about various future events.

At first instance Logan J held that if the Commissioner requires further information in order to make a private ruling, he is obliged by s 357-105(1) to seek that information from the applicant before declining to issue a ruling. His Honour was critical of the ATO’s approach, observing that the statutory exemptions to the obligation to make a private ruling were intended to be used as a last resort, not the first port of call – i.e. the Commissioner should only decline to make a ruling after exhausting all other possibilities.

The Full Federal Court overruled Logan J, holding that the Commissioner is only required to seek further information under s 357-105 where the absence of information is the *only* thing preventing the Commissioner from issuing the ruling. On the facts in *Hacon* as interpreted by the Full Court, even if the Commissioner had obtained the missing information, there would remain issues on which the Commissioner would have to make assumptions in order to be able

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to make the ruling. Hence s 357-110 applied and the Commissioner accordingly could exercise the discretion in s 357-110 to decline to make the ruling.

On this approach, the Full Court decision seems logical. However, the approach of the Full Court is not beyond criticism, and the decision creates an unfortunate outcome in policy terms.

Prof Robin Woellner  
18 September 2018

## **11 Journal of Australian Taxation**

For the foreseeable future all communications in relation to the *Journal of Australian Taxation* should be sent to John McLaren. His email address is john.mclaren@utas.edu.au Co-editor John Passant is unavailable.

## **12 The Tax Institute's Tax Adviser of the Year Awards**

Honour the best and brightest in the Australian tax profession, across all levels of experience.

Applications close Friday, 2 November 2018. See:  
[https://www.taxinstitute.com.au/leadership/tax-adviser-of-the-year-awards?\\_zs=ubwFl&\\_zl=n9wQ1](https://www.taxinstitute.com.au/leadership/tax-adviser-of-the-year-awards?_zs=ubwFl&_zl=n9wQ1)

Award categories

**Emerging Tax Star:** This award recognises inspirational young tax professionals who are already proving themselves as future leaders in the profession. The winner will also receive the Gordon Cooper Memorial Scholarship into The Tax Institute's Graduate Diploma of Applied Tax Law.

**SME Tax Adviser:** This award is open to members of The Tax Institute who have advised SME clients for more than 5 years. It showcases members with exceptional tax expertise, who contribute to the profession and have a high ethical standard.

**Corporate Tax Adviser:** This award is open to members of The Tax Institute who have advised corporate clients for more than 5 years. It showcases members with exceptional tax expertise, who contribute to the profession and have a high ethical standard.

**Chartered Tax Adviser:** This award is open to CTA members of The Tax Institute who have more than 15 years relevant tax experience. All finalists hold a leadership position in the tax profession, have outstanding involvement in the tax community and exemplary ethical standards.

## **13 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.

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## **Federal Court of Australia**

*Deputy Commissioner of Taxation v Advanced Holdings Pty Ltd* [2018] FCA 1263, Katzmann J, 17 Aug 2018

Practice and procedure -- ex parte application for freezing orders under rr 7.32 and 7.35 -- where application made for judgment on certain taxation liabilities -- good arguable case -- evidence of recent history of dishonest conduct -- danger that assets might otherwise be dissipated

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1263>>

*McGlenn v Commissioner of Taxation* [2018] FCA 1275, Steward J, 24 Aug 2018  
Income tax - appeal under s 14ZZ of the *Taxation Administration Act 1953* (Cth) - where Commissioner of Taxation deferred applicant's tax loss pursuant to s 35-10 of the *Income Tax Assessment Act 1997* (Cth) - where applicant filed a notice of objection which was disallowed - whether the role of the Court is limited to *Avon Downs* judicial review -- where decision-maker had to determine whether a new business activity commenced in 2008 -- whether decision-maker had misconceived the statutory task -- whether the error could have affected the determination of the applicant's objection

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1275>>

*Wu v Commissioner of Taxation* [2018] FCA 1339, Steward J, 30 August 2018  
Income tax - application for extension of time and appeal from a decision of the Administrative Appeals Tribunal - where applicant submitted that he was a temporary resident until February 2009 and that the Tribunal had failed to consider whether s 768-910 of the *Income Tax Assessment Act 1997* (Cth) applied to render the disputed deposits non-assessable non-exempt income -- where the potential application of this provision was not raised before the Tribunal

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1339>>

## **Victoria**

*Living and Leisure Australia Ltd (ACN 107 863 445) v Commissioner of State Revenue* [2018] VSCA 237, Ferguson CJ, Whelan and Niall JJA, 17 September 2018

Landlord and tenant -- Lease or licence -- Agreements relating to ski fields containing reservations in favour of public -- Whether grant of exclusive possession -- *Alpine Resorts Act 1983* s 28 -- *Radaich v Smith* (1959) 101 CLR 209 -- *Goldsworthy Mining Ltd v Federal Commissioner of Taxation* (1973) 128 CLR 199 -- *Western Australia v Ward* (2002) 213 CLR 1 -- *Western Australia v Brown* (2014) 253 CLR 507 -- *Queensland v Congoo* (2015) 256 CLR 239.  
Taxation and revenue -- Land tax -- Grant of Crown land with significant reservations -- Whether grantees hold land as lessees -- *Land Tax Act 2005* ss 10(1)(b), 79(2)(a). <<https://jade.io/article/610443>>

Colin Fong

## **14 Tax and related meetings**

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## Local

The Melbourne Institute and The Australian will host the **2018 Outlook Conference** in Melbourne on 11-12 October. The conference brings together thought-leaders and policy influencers for rigorous discussion of issues facing Australia today. This is the 12th Outlook Conference and will focus on the balance between economic growth and social equity – and how this balance affects and is affected by political ambition. TTPI Director Robert Breunig and TTPI Fellow Miranda Stewart will be presenting in Session 6c: The Political Economy of Tax. Given the nature of politics and the challenges of implementing legislation, what tax reforms would be most beneficial? What tax reform measures are politically achievable? To register, and for more information on the sessions and social program, please visit the conference webpage.  
<<https://melbourneinstitute.unimelb.edu.au/outlook>>

The School of Taxation and Business Law will be hosting the following research seminar: Paul Aplin, Institute of Chartered Accountants England and Wales, Incoming President, “**Current developments in tax administration in the United Kingdom: A professional’s perspective**”, 30 October 2018, 1.30-2.00pm, QUAD Building, Room 2055 (level 2), UNSW, Kensington Campus. A light lunch will be provided. Please RSVP to Professor Fiona Martin - [f.martin@unsw.edu.au](mailto:f.martin@unsw.edu.au) for catering purposes

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019  
The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"  
The call for abstracts and registrations will be occurring later in 2018.  
For more information, please contact:  
• [Annette.Morgan@cbs.curtin.edu.au](mailto:Annette.Morgan@cbs.curtin.edu.au)  
<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

The **Tax Institute’s** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](http://www.taxinstitute.com.au)  
Call the National Events team on 1300 733 842 for more details.  
Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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** 2018 events:

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

Please also note that the next Doctorate Seminar on European Tax Law organized by the Institute for Austrian and International Tax Law at WU, Vienna, will take place on 15-18 February, 2019.

The WU Transfer Pricing Center at the Institute for Austrian and International Tax Law of WU is pleased to invite you to its first WU Transfer Pricing Symposium on the topic “**Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions**”, which will be held in Vienna on October 29, 2018. The symposium aims to bring together relevant international players in the transfer pricing area (coming from academia, international organizations, governments as well as the business and advisory communities), in order to analyse and discuss the relevant issues and to find common solutions to the current problems. The sessions will be held on October 29, 2018, at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. Please find further details on our website ([www.wu.ac.at/en/taxlaw/](http://www.wu.ac.at/en/taxlaw/)). The direct link to the symposium can be found <[https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer\\_pricing\\_center/TP\\_Symposium/2018\\_WU\\_Transfer\\_Pricing\\_Symposium\\_-\\_brochure.pdf](https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer_pricing_center/TP_Symposium/2018_WU_Transfer_Pricing_Symposium_-_brochure.pdf)>, including the programme, list of speakers and the application form.

The Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), “**Recent and Pending Cases at the CJEU on Direct Taxation**”. It will start on the evening of Thursday, 8th November 2018 with a welcome cocktail reception at the Institute. The working sessions will be all day on 9th and 10th November 2018 at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. During the conference we will examine and discuss cases on the interpretation of the fundamental freedoms in respect of direct taxation that are currently pending at the CJEU or have recently been decided. We not only intend to analyse pending cases and their importance to the EU Member States and third countries, but also shed light on CJEU decisions which have been recently decided and discuss their background and relevance for the future. The application form and invitation are available on our website at the following link: <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/recent-and-pending-cases-at-the-court-of-justice-of-the-european-union-on-direct-taxation-vienna-8-10-november-2018/>.

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

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>

Practical Aspects of Tax Treaties 10-12 October 2018, Kuala Lumpur, Malaysia  
International Tax Planning after BEPS and the MLI 15-17 October 2018, Singapore

Tax Planning in Africa and the Middle East 28-30 October 2018, Dubai

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IBFD-PwC Transfer Pricing Seminar Mastering the IP Life Cycle - Grasping the Intangible 30 October 2018, Amsterdam. The Transfer Pricing Substance Masterclass will be held the day after this seminar from 31 October to 2 November 2018

Principles of International Taxation 19-23 November 2018, Amsterdam  
Forthcoming VAT courses

Global VAT 13-16 November 2018, Amsterdam

Global VAT – Specific Countries 15-16 November 2018, Amsterdam

Forthcoming transfer pricing courses

International Tax Aspects of Permanent Establishments 24-26 September 2018, Amsterdam

International Tax, Legal and Commercial Aspects of Mergers & Acquisitions 28-30 November 2018, Amsterdam

### **International Fiscal Association Congresses**

<http://www.ifa.nl/pages/default.aspx>

IFA 2019 Congress in **London**, United Kingdom, 8-12 September 2019

<https://www.ifa.nl/congresses/ifa-2019-london>

Subject 1: Interest deductibility: the implementation of BEPS Action 4

Subject 2: Investment Funds

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

### **International Tax Planning Association Forthcoming meetings**

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

The **19th Global Conference on Environmental Taxation** 26-28 September 2018, Madrid, Spain. The central theme of the conference this year is Environmental Tax Challenges in the 21st Century: Urban Concentration and Increasing Transport. Selected papers will be published in Critical Issues in Environmental Taxation. For the program, registrations and more information about the conference, please visit <http://gcet19.uspceu.es/>

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019. It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

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**International Taxation Conference 2018**, 6-8 December 2018, ITC Maratha, Mumbai, India will focus on BEPS and Beyond BEPS: Recent Global Developments Post Ratification of the Multilateral Instrument.

<[https://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2018?utm\\_source=July-newsletter-2018&utm\\_medium=email&utm\\_campaign=AP26-07-2018&utm\\_term=events&utm\\_content=Events/International-Taxation-Conference-2018](https://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2018?utm_source=July-newsletter-2018&utm_medium=email&utm_campaign=AP26-07-2018&utm_term=events&utm_content=Events/International-Taxation-Conference-2018)>

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## 15 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:

Effective Marginal and Average Tax Rates: An Italian Case Study, Fernando Di Nicola, Melisso Boschi and Giorgio Mongelli, 09 August 2018

What is Superannuation? **Emily Millane**, 20 August 2018

Dividend Imputation and Corporate Tax Avoidance: The Unintended Consequences and Policy Implications, Ross McClure, Roman Lanis, Peter Wells and Brett Govendir, 23 August 2018

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Nudging Businesses to Pay Their Taxes: Does Timing Matter? Christian Gillitzer and Mathias Sinning, 28 August 2018

Reducing Tax Evasion: What Have National Flags Got to Do With It? Eugene Chan, 03 September 2018

Do Investment Tax Breaks Increase Investment? New Study of GFC Data Shows Substantial Investment Growth, David Rodgers and Jonathan Hambur, 06 September 2018

Australia. House of Representatives Standing Committee on Tax and Revenue Parliament of Australia *Taxpayer engagement with the tax system*, Report, 10 September 2018. This inquiry provided an opportunity to explore in detail how different types of taxpayers, particularly individuals and small businesses, currently engage with Australia's tax system and how they might like to do so in the future. This can help inform the federal government's longer term policy agenda.

(2018) 4 (10) *Australian Tax Law Bulletin*

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

ATO weighs in on similar business test - Sylvester Urban and Thomas Cleeve  
Aussiegolfa Pty Ltd (Trustee) v Cmr of Taxation - Brett Davies

Using settlements to resolve tax disputes: practical implications - **Michael Blissenden**

Burkhauser, Richard V; Hahn, Markus H & Wilkins, Roger 'Transitioning from an historical to a contemporary use of tax record data for measuring top incomes in Australia' (2018) 37 *Economic Papers* 113-145

<<https://onlinelibrary.wiley.com/doi/epdf/10.1111/1759-3441.12209>>

**Eccleston, Richard**; Verdouw, Julia; Flanagan, Kathleen; **Warren, Neil**; Duncan, Alan; Ong, Rachel; Whelan, Stephen & Atalay, Kadir *Pathways to housing tax reform*, Australian Housing and Urban Research Institute, 2018  
<[AHURI\\_Final\\_Report\\_301\\_pathways\\_to\\_housing\\_tax\\_reform.pdf](#)>

Fraser, John, Secretary to the Treasury, Address to the Australian Conference of Economists, Canberra, 11 July 2018 <<https://treasury.gov.au/speech/address-to-the-australian-conference-of-economists>>

Gaetjens, Philip, Secretary to the Treasury, Bateman Lecture, UWA Public Policy Institute, 4 September 2018 <<https://treasury.gov.au/speech/bateman-lecture>>

Holden, Richard 'When I met James Mirrlees, perhaps the world's greatest tax theorist' *The Conversation* 3 September 2018  
<<https://theconversation.com/when-i-met-james-mirrlees-perhaps-the-words-greatest-tax-theorist-102570>>

Leigh, Andrew 'Do firms that pay less company tax create more jobs?' (2018) 59 *Economic Analysis and Policy* 25-28; Leigh, Andrew 'Reply: Do firms that pay less company tax create more jobs?' (2018) 59 *Economic Analysis and Policy* 113-115; Davidson, Sinclair 'Comment: Do firms that pay less company tax create more jobs?' (2018) 59 *Economic Analysis and Policy* 127-129

Leigh, Andrew 'How the tax system can narrow (or widen) the gender gap', Women in Economics Network Seminar, NSW State Library, Sydney, 7 September 2018

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<[http://www.andrewleigh.com/how\\_the\\_tax\\_system\\_can\\_narrow\\_or\\_widen\\_the\\_gender\\_gap\\_speech](http://www.andrewleigh.com/how_the_tax_system_can_narrow_or_widen_the_gender_gap_speech)>

Nettle, Geoffrey 'Applications for special leave in tax matters', Tax Bar Association Annual Dinner, 29 October 2015

<<http://www.hcourt.gov.au/assets/publications/speeches/current-justices/nettlej/nettlej29Oct15.pdf>>

(2018) 24 (3) *New Zealand Journal of Taxation Law and Policy*

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

"Comment: Who Cares About Tax Theory and Why?: The Place of Tax Disciplines within Academia" – **Adrian Sawyer**

"The Application of Issue Estoppel in Tax Litigation: When Can a Conviction of a Tax-related Offence Bar a Subsequent Tax Challenge – David Jacyk

"Inland Revenue's Response to Asset Stripping Arrangements – **Mark Keating**

"Hybrid Entities and Double Tax Agreement Relief: India and New Zealand Approach" – **Ranjana Gupta**

"Hall–Rabushka Flat Tax in New Zealand: A Legal Analysis" – Lyall Taylor and Jack Alexander

**Pagone, GT** *Tax disputes*, Leichhardt, NSW, Federation Press, 2018. RRP \$135.00

**Stewart, Miranda** Personal income tax cuts and the new Childcare Subsidy: Do they address high effective marginal tax rates on women's work? Canberra, TTPI – Policy Brief 1/2018, August 2018

<[https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies\\_crawford\\_anu\\_edu\\_au/2018-08/complete\\_gender\\_tax\\_cuts\\_m\\_stewart\\_august\\_2018.pdf](https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2018-08/complete_gender_tax_cuts_m_stewart_august_2018.pdf)>

Tax & Transfer Policy Institute working paper series, new papers

- Robert Breunig, Andrew Carter, Do earned income tax credits for older workers prolong labor market participation and boost earned income? Evidence from Australia's mature age worker tax offset

<[https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies\\_crawford\\_anu\\_edu\\_au/2018-07/complete\\_breunig\\_carter\\_income\\_tax\\_credits\\_july\\_2018\\_0.pdf](https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2018-07/complete_breunig_carter_income_tax_credits_july_2018_0.pdf)>

- Claudio Labanca, Dario Pozzoli, Coordination of hours within the firm

<[https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies\\_crawford\\_anu\\_edu\\_au/2018-08/complete\\_labanca\\_coordination\\_of\\_hours\\_august\\_2018\\_0.pdf](https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_au/2018-08/complete_labanca_coordination_of_hours_august_2018_0.pdf)>

(2018) 53 *Taxation in Australia* Issue 1 (July 2018)

President's report: Building our mark of expertise - Rens, Tracey

CEO's report: Innovation is the essence of our improvement process - Hurst, Giles

Senior tax counsel's report: Complexity for simple cross-border transactions - **Deutsch, Robert**

June - what happened in tax? TaxCounsel Pty Ltd

Tax tips: Joint bank accounts TaxCounsel Pty Ltd

Mid market focus: Keeping up the pace: more R and D changes - Jones, Daryl

Tax education: One further step towards the graduate diploma - Folan, Revital

Member profile: Stephen Carpenter

A matter of trusts: Testamentary trust will structuring - Monotti, Will; Skilton, Edward; Jeremiah, Rob

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Superannuation: Proposed SG amnesty raises opportunities and risks - Pakpahan, Christian; Butler, Daniel

Tax cases: Mercanti: Recovering control of a discretionary trust - Norbury, Michael

Alternative assets insights: Related party financing in the infrastructure sector - Nickless, James; Kirkby, Gareth

CGT amendments: Unnecessary complications for small business - Festa, Domenic

Resource Capital Fund IV LP: The issues on appeal? Edmonds, Richard  
International tax and estate planning - Burgess, Matthew

(2018) 53 *Taxation in Australia* Issue 2 (August 2018)

President's report: Proudly representing the tax profession in Australia - Rens, Tracey

CEO's report: Celebrating 75 years of advocating and shaping the tax industry - Hurst, Giles

Senior tax counsel's report: To litigate or not to litigate - that is the question!

### **Deutsch, Robert**

Taxing issues: July - what happened in tax? TaxCounsel Pty Ltd

Mid market focus: Central management and control - van Wyk, Brink

Member profile: Clint Harding

Tax tips: Coping with discretionary trusts - TaxCounsel Pty Ltd

A matter of trusts: Trusts, income tax, CGT and foreign residents - Brydges, Neil; Yuen, Kelvin

Superannuation: Stocktake on recent superannuation changes - Butler, Daniel

Tax cases: Mr Harding's residence - Norbury, Michael

Alternative assets insights: Budget announcements thin capitalisation - Fraser, Jonathan

Successful succession: The future of solicitor's duty to willmaker - Peiros, Katerina; Smyth, Christine

An independent ATO appeals Group is long overdue - Bevan, Christopher

Foreign income legislation affects South African expatriates - Mohan, Shohana

Managing superannuation fund investment taxes - Williams, Raewyn

(2018) 21 *Tax Specialist* Issue 5 (Jun 2018)

The application of Pt IVA to stapled structures - Davies, Greg; Wheelahan, Eugene

Providing investor certainty in tax deeds - Wu, Thomas

Tax deeds - Walsh, Matthew

Restructures, turnarounds and insolvency - Hill, Christopher; Pinson, Julian

**Wallis, Chris** 'The pot, the kettle and "high integrity" practitioners' (2018) 53 *Taxation in Australia* 139-143

### **Overseas**

*Asia-Pacific Tax Bulletin* Number 4 - 2018

Regional - Is International Tax Controversy Emerging in Asia? Satoru Araki

Australia - Phoenixing – Long Road to Reform - Anton Joseph

Pakistan - Enforcement Policy to Tackle Sales Tax Fraud in Pakistan - Bilal Hassan

Case notes

India - Seismic Survey Vessel Constitutes a Permanent Establishment - Abhishek Dugar and Lakshita Bhandari

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India - AAR Decides on Taxability of Non-Resident Indian's Salary and Incorporation of Foreign Tax Credits in the Calculation of Resident's Withholding Tax - Abhishek Dugar and Lakshita Bhandari  
India - Income from Domain Name Registration Services Held to be Taxable Royalties - Abhishek Dugar and Lakshita Bhandari  
India - High Court Finds Exports to Foreign Associate Not Comparable with Goods Sold in Domestic Market - Abhishek Dugar and Lakshita Bhandari  
New Zealand - New Zealand Taxpayer Not Entitled to Foreign Tax Credit for Tax Sparing Granted to Controlled Foreign Company - **Kevin Holmes**

*British Tax Review* Issue 3 2018

Current Notes

Tales of the unexpected: the long arm of the UK hybrid rules - Stuart Pibworth  
Office of Tax Simplification Business Lifecycle Report - Emma Rawson  
Home care workers—challenges of the minimum wage, tax and benefits systems - Meredith McCammond

Finance Act 2018 Notes

Editorial - Gary Richards

Sections 14–17 and Schedules 4 and 5: EIS, SEIS, SI and VCT reliefs - Andrew Harper

Sections 20–21: intangible fixed assets - Benjamin Crompton

Section 24 and Schedule 8: corporate interest restriction - Benjamin Crompton

Section 26: freezing of indexation allowance for gains chargeable to corporation tax - Gary Richards

Section 27: assets transfer to non-resident company: reorganisations of share capital etc - Gary Richards

Section 28: depreciatory transactions within a group of companies - Susan Ball

Section 30: reduction of relief in cases where losses relieved sideways etc - Timothy Lyons

Section 31: countering effect of avoidance arrangements - Timothy Lyons

Section 33 and Schedule 9: bank levy - Richard Collier

Section 35 and Schedule 10: settlements: anti-avoidance etc - Emma Chamberlain

Section 37: carried interest - Adrian Shipwright

Section 38: online marketplaces - Frankie Beetham and Jeremy Cape

Section 40 and Schedule 11: higher rates for additional dwellings - Susan Ball

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"When Australia casually tipped John Howard and Peter Costello out of power, it was the first time postwar that the electorate had removed a government at a time of unambiguous economic growth. The people, it seems, no longer gave governments credit for good times. By that time, Australia's economy had been growing for a record continuous 14 years. The longer it rolls on, the more inevitable the long boom seems. Liberated from electoral responsibility for the economy, the political class seems to feel liberated to indulge itself in the pettiest of personal and factional bickering. Across both major parties.

And now it's reached the point where the government of the day feels free to discard a prime minister without even offering an explanation.

It's reminiscent of an episode of *Downton Abbey*, the upstairs-downstairs domestic drama of an English aristocratic estate at the peak of the British empire's prosperity and power. The toffs upstairs, living on inherited wealth, waste their lives on petty social intrigue and dressing for dinner. That's Australia's political class.

While downstairs, the workers have to get on with earning a living, accommodating the whims of their self-absorbed masters, and fearing for their futures. That's the rest of the country, otherwise known as the electorate, in *Down Under Abbey*."

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Source: Hartcher, Peter 'An upstairs-downstairs class drama' *Sydney Morning Herald* 8-9 September 2018 p 36. Online as 'In Down Under Abbey, the political class is taking it easy' <<https://www.smh.com.au/national/in-down-under-abbey-the-political-class-is-taking-it-easy-20180907-p502ha.html>>

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“If you are a high earner in a rich country and you lack a good accountant, you probably spend about half the year working for the state. If you are an average earner, not even an accountant can spare you taxes on your payroll and spending.”

Source: 'Stuck in the past: countries must overhaul their tax systems to make them fit for the 21<sup>st</sup> century' *The Economist*, August 2018 p 9. Supplied by Rick Krever.

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## ATTA News October 2018

<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>

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### **1 Presidential column**

Welcome to the October edition of the ATTA Newsletter.

It is with great pleasure that I can announce that this year's Journal of the Australasian Tax Teachers Association (JATTA) has been published! My deepest gratitude to Diane Kraal and Ken Devos who were the Guest Editors for this year. This is the 13<sup>th</sup> Volume of JATTA, and has an impressive 13 articles - covering property taxes, crowd-source funding, superannuation, as well as scholarship of learning and teaching with articles about Peer-Assisted learning and the role of tax knowledge for graduates who find jobs within SME accounting firms. Please feel free to post about JATTA on your social media – such as LinkedIn.

You can download JATTA at:

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

Also, I am pleased to announce the Call for Applications for the OUP ATTA Doctoral Series. If successful, this will be the eighth publication in the Series. The due date for applications is 19 November 2018 (see below for details). PhD supervisors should contact their eligible candidates to consider submitting an application. I am extremely grateful for the continued support of OUP ANZ with this series, as it is a great platform to celebrate excellent PhD tax research.

All the best

Brett Freudenberg  
President – ATTA

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## **2 ATTA's 31st Invitation to Attend the Conference**

The Australasian Tax Teachers Association  
Annual Conference 2019  
January 16<sup>th</sup> to 18<sup>th</sup> 2019  
Hosted by Curtin University and held at the Duxton Hotel Perth

### **Taxation, Innovation and Education: Tax in a Changing World**

The Australian Tax Teachers' Association (ATTA) is a non-profit organisation, established in 1987, with the goal of improving the standard of tax teaching in educational institutions across Australasia.

The ATTA conference now in its 31<sup>st</sup> year, provides an environment for tax academics, industry, and government professionals to share research, develop teaching practice, and promote network opportunities to advance the discipline.

Consistent with its theme, this year's conference aims to:

- Showcase evidence-based research and scholarship;
- Share experiences of those in the discipline of taxation;
- Promote collaboration between universities and industry;
- Showcase curriculum advancement and pedagogical improvements in view of national and international developments;
- Provide examples of innovation in the field of taxation; and,
- Encourage creative thinking to develop inventive solutions to complex issues that our discipline may be facing.

Those in attendance will have the opportunity to explore the conference theme in various ways. A range of inspiring and eminent speakers have been requested to address the delegates and two public keynote sessions will be delivered by specialist from the field on Thursday and Friday of the conference.

PhD students will have the chance to showcase their research and gain valuable feedback from the audience during the PhD workshops to be held on Wednesday morning.

A lively panel discussion will be held on Wednesday after lunch regarding the "tax graduate of the future" and what it is that employers will be looking for in the next generation of taxation professionals. We will also hear from past and recent graduates about their experiences whilst at University and how those experiences shaped the trajectory of their careers.

Concurrent sessions will be held during the conference on a range of topical matters and advances in the field of taxation. A creative workshop is scheduled for Wednesday afternoon which will encourage delegates to discuss curriculum advancement and pedagogical improvements which have assisted in engaging with students. The purpose of this workshop will be to expose successful pedagogical strategies in the teaching of taxation law and to work through any challenges that delegates may face in applying these methods.

Delegates, family and friends are also encouraged to explore the beautiful city of Perth, its surrounding countryside and wonderful vineyards during their time on

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the West. There are many attractions around Perth and its greater suburbs, many opportunities not to be missed.

For further information about the conference, please do not hesitate to contact Annette Morgan on [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) or 0422844439.

Link to website <https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

On behalf of the Curtin Law School, we look forward to welcoming you to Perth and trust that you will have a wonderful Conference.

**Registrations for ATTA 2019 are now open via the link:**

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

- Super Early Bird: \$565 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 21<sup>st</sup> September 2018
- Early Bird: \$620 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 9<sup>th</sup> October 2018
- Full Fee (after 9<sup>th</sup> October): \$660 (3 day conference attendance including welcome function, conference dinner and farewell function)
- PhD Students (Full time): \$395 (3 day conference attendance including welcome function, conference dinner and farewell function)
- ATO rate: \$305 (Days 2 and 3 conference attendance including lunch, morning and afternoon tea)
- Industry: \$150 (One day conference attendance including lunch, morning and afternoon tea)
- Welcome function only: \$50
- Conference dinner only: \$140
- Closing function only: \$45

**Accommodation Options**

The Duxton is offering a special rate for delegates of the conference as follows

**Accommodation Rate**

The Duxton Hotel is now offering a further discount to ATTA delegates for the January 2019 Conference being held in Perth by offering a Deluxe City View rooms for \$175.

To take advantage of this offer please use the following link for your booking  
<http://www.perth.duxtonhotels.com/clientAuthenticate.html?autoUser=ATT0119&autoPass=6309700>

The above rates are room only and include free Wi-Fi. Full buffet breakfast is available in the Firewater Grille Restaurant from \$35.00 per person per day.

Please advise when booking your accommodation you are a delegate of the conference to obtain the reduced rate.

No. 1 St Georges Terrace PERTH WESTERN AUSTRALIA  
TELEPHONE: 61 8 9261 8000 FACSIMILE: 61 8 92618020

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WEBSITE: [www.duxtonhotels.com](http://www.duxtonhotels.com)

There are many other accommodation options available and we have provided you with a link of the ones closest to the Duxton Hotel

[https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth\\_Concert\\_Hall-Perth\\_Greater\\_Perth\\_Western\\_Australia-Hotel-Deals.html](https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth_Concert_Hall-Perth_Greater_Perth_Western_Australia-Hotel-Deals.html)

You may wish to make your own accommodation arrangements via one of the well-known accommodation websites such as:

- Booking.com
- Hotels.com
- Trip advisor
- Trivago

Curtin University has no accommodation arrangements with these sites.

If you have any questions please contact:

Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au)

Donovan Castelyn: [donovan.castelyn@curtin.edu.au](mailto:donovan.castelyn@curtin.edu.au)

Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au)

### **3 Graham Hill IFA Research Prize**

#### **International Fiscal Association (Australian Branch) and Australasian Tax Teachers' Association**

Applications are invited for the GRAHAM HILL IFA RESEARCH PRIZE which is fully paid participation in IFA Congress and Poster Program in London, 8 – 12 September 2019.

Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

#### *The Prize*

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in London, 8 – 12 September 2019. This is the seventh time the prize has been offered.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

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### *Application and judging process*

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

### **Applications are due by 30 November 2018.**

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 2,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in 2019. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

## **4 OUP ATTA Doctoral Series 2018: Call for Applications**

We are pleased to announce that Oxford University Press Australia and New Zealand (OUPANZ) 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 eighth publication in the Series. Past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin, Theuns Steyn, Caroline Dick and Ann Kayis-Kumar. Applicants are requested 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 placed with an Australian or New Zealand University. The content should relate to taxation 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 2018, the cut-off date is 19 November 2018. The successful applicant will be announced at ATTA in January 2019.
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

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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. OUP will arrange for cover and internal design. OUP will include the ATTA logo on the back cover of the book.

10. Timing of publication will be dependent on the availability of OUP internal resources and will be discussed on a case-by-case basis.

11. The decisions of the DSEB are final and no correspondence will be entered into.

Please send submissions on or before the 2018 cut-off date of 19 November 2018 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au). The submission should include:

- a) a copy of the thesis
- b) a brief statement on the status of the award (whether awarded or approved)
- c) details of the supervisors of the degree and
- d) copies of the examiners' formal reports on the thesis.

Regards

The Doctoral Series Editorial Board

## **5 Research Fellowship program 2019**

We would like to announce the opening of the 2019 Research Fellowship program offered by the UNSW School of Taxation & Business Law, Sydney Australia.

If you know of anyone who would be interested to take part or you think would be a great candidate for the program, can you please pass on this information to them.

To find out more about the program, please click on the link below.

<https://www.business.unsw.edu.au/about/schools/taxation-business-law/research/fellowships>

To be selected to participate in the program, an application will need to be submitted by 2<sup>nd</sup> November 2018, please refer to the detail on the website.

For any further questions, please contact either Fiona, Anil or myself via email:

Fiona Martin: [f.martin@unsw.edu.au](mailto:f.martin@unsw.edu.au)

Anil Hargovan: [a.hargovan@unsw.edu.au](mailto:a.hargovan@unsw.edu.au)

Lydia McDonnell: [l.mcdonnell@unsw.edu.au](mailto:l.mcdonnell@unsw.edu.au)

Thank you for your time.

All the best

Lydia

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E: [l.mcdonnell@unsw.edu.au](mailto:l.mcdonnell@unsw.edu.au) | W: [business.unsw.edu.au](http://business.unsw.edu.au)

## **6 New Zealand developments**

Developments in New Zealand in recent weeks include an announcement from the Ministers of Revenue and Research Science and Innovation on the design of a new research and development tax incentive. The announcement follows a consultation process with business, which resulted in the tax incentive having a higher rate, a lower threshold and a more inclusive definition from that which was originally proposed. Refundable tax credits for start-up businesses and loss-making operations in the first year were also added in response to consultation.

The aim is to increase R&D spending to 2% of GDP over 10 years, which was part of the Coalition Agreement between the Labour Party and New Zealand First. Details of the incentive are:

- A credit at the rate of 15% with a \$120 million cap on eligible expenditure.
- A minimum R&D threshold of \$50,000 per year
- An inclusive definition of R&D to broaden accessibility to the credit across all sectors
- A limited refundable tax credit, which is similar to the current R&D tax-loss cash-out provisions that are currently in operation.

Further compliance requirements come into place for some professions (such as accountants) from 1 October 2018, in relation to AML (anti-money laundering). These requirements include the implementation of internal controls, policies and procedures to identify and assess risk. Part of the compliance is a KYC requirement (“know your customer”). Inland Revenue have provided some guidance on how financial institutions can streamline processes to integrate CRS, FATCA and AML/KYC obligations:

<https://www.ird.govt.nz/international/exchange/crs/important-aeoi-crs-documents/>

Inland Revenue have revised publication BR Pub 05/01 on writing off bad debts. This is now republished as BR Pub 18/07 (Writing off debts as bad for GST and income tax purposes). The revised public ruling clarifies when a debt becomes “bad” and when the bad debt will have been “written off”. The reason for the replacement of the ruling is that the previous ruling no longer reflects increased use of computer-based accounting software.

New Interpretation Statement 18/03 confirms the attribution rule for income received from personal services. This concerns income from personal services in ss GB 27 – GB 29. The interpretation statement clarifies the application of the various threshold tests.

Lisa Marriott

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## 7 Call for papers

### Pacific Accounting Review

#### Special Issue: Contemporary Issues in Taxation and Accounting

A special issue of *Pacific Accounting Review* focusing on contemporary issues in taxation and accounting will be published in mid-2019. *Pacific Accounting Review*, an international journal, publishes research into current developments in accounting and provides insight into how present practice is shaped and formed.

The special issue will explore the unique relationships between tax and accounting. We encourage submissions on major topics of interest including, but not limited to:

- The interaction of accounting and taxation in organisations
- Accounting for tax authorities versus accounting for shareholders: the rationale and effects of two sets of rules
- The impact of tax on entrepreneurship and entities
- Accounting and taxation in the Pacific region and in developing countries
- The role of accounting in transfer pricing and Base Erosion and Profit Shifting (BEPS) practices, reporting, and mitigation
- Cultural and international issues in accounting and tax
- Taxation and the evolution of financial reporting, and of the accounting profession
- Tax fraud, avoidance and accounting
- Interdisciplinary studies in accounting and taxation

*Pacific Accounting Review* offers a unique forum for research relating to, and research from, the Pacific region. However, this special issue also welcomes original research papers which focus on other geographic areas. Submissions may draw on an array of theoretical approaches – including empirical, qualitative, theoretical and historical – and a variety of contexts.

#### Submission procedures

- Interested authors are encouraged to submit their full papers for editorial consideration by the due date of **30 November 2018**. Early submission is welcome. Full papers will be subject to PAR's customary submission and external blind review procedures. All submissions must be original works that are not currently under review at other journals.
- Submission should be made via PAR's submission system:

<http://mc.manuscriptcentral.com/parev>

- Please select "Contemporary Issues in Taxation and Accounting" from the drop down menu when submitting your manuscript.
- Authors are required to follow the submission guidelines.
- Full papers must be submitted by **30 November 2018**

#### Guest editors for this special issue are:

Professor Lisa Marriott (Victoria University of Wellington – [lisa.marriott@vuw.ac.nz](mailto:lisa.marriott@vuw.ac.nz))

Dr Julie Harrison (University of Auckland – [j.harrison@auckland.ac.nz](mailto:j.harrison@auckland.ac.nz))

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Dr Sue Yong (Auckland University of Technology – [sue.yong@aut.ac.nz](mailto:sue.yong@aut.ac.nz))

#### For further information, please contact

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Please forward this Call for Papers to colleagues who may be interested.

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### Professional Futures Conference: Call for Papers and Registrations

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Professions are among the oldest institutions in the world. The medical and legal professions predate the sovereign state and the joint stock company by well over a millennium and may well outlast both.

The conference will examine the range of challenges and opportunities faced by many or most professions – comparing the nature of those challenges and the various responses of the professions, regulators and clients. The professions taking part include: Law, Medicine, Engineering, Architecture, Nursing and Midwifery, Journalism, Accountancy, Engineering, Architecture, Social Work, Occupational Therapy, Financial Planning, Insolvency, the Military and Police

#### Call for papers

Academics, Practitioners and Regulators are invited to submit abstracts of 200 words with a CV. Abstracts should reflect the conference themes:

- a) What makes a profession
- b) Technology
- c) Education
- d) The changing contexts

Abstracts should be submitted to [lawfutures@griffith.edu.au](mailto:lawfutures@griffith.edu.au) by 14 November 2018.

<http://www.cvent.com/events/professional-futures-conference-challenges-and-opportunities-for-21st-century-professions/event-summary-7e095c04d4a243a8a57066487b7b55d1.aspx>

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### **Conference on LLCs and LLPs**

#### Call for Papers and Registration

Submission deadline: Wednesday 31 October, 17:00

Conference date: Thursday 10 January 2019

Venue: Nottingham Trent University (UK)

On Thursday 10 January 2019, the Partnership, LLP and LLC Law Forum and Nottingham Law School's Centre for Business and Insolvency Law will be holding a joint one day conference exploring developments and areas of debate in the law and practice relating to partnerships and closely-held corporations. Proposals for papers are invited relating to any aspect of the law relating to partnerships and closely-held corporations.

#### Guidance for Submissions

- Submissions should be emailed to Elspeth Berry - [elspeth.berry@ntu.ac.uk](mailto:elspeth.berry@ntu.ac.uk)
- The following information must be contained within your submission email: Your name, the proposed title and an abstract of no more than 200 words.
- You are not required to submit a paper with your presentation.
- Submissions must be received by 5pm on Wednesday 31 October 2018

To register for the conference please visit our online store at <https://www.ntu.ac.uk/about-us/events/upcoming-events>

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## **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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

### **8 Call for participation in research**

We are four academics studying the Australian tax academics perception of large business tax law complexity. It could be from the perspective of teaching the material to students, difficulty in understanding it to write about it and teach it or from your professional experience. We hope you will volunteer 10 or 15 minutes of your valuable time to fill out this Survey Monkey. Thank you in advance for your participation. Go to:

<https://www.surveymonkey.com/r/TaxAcademics2018>

Binh Tran Nam (UNSW Sydney); Hughlene Burton (University North Carolina Charlotte); Stewart Karlinsky (Emeritus Professor San Jose State University) and Robert Deutsch (Tax Institute of Australia)

### **9 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 2018.

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.

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Colin Fong

## 10 ATTA members in the media

### **Fullarton, Alexander**

Senator the Hon Ian Macdonald, LNP Senator for Queensland Proposal for an Independent Review of the Zone Tax Rebate, ABC Radio National 26 June 2018, citing Lex Fullarton's JATTA article on zone tax rebates.

### **Martin, Fiona**

'Catholic Church's plan to build a 69-storey CBD skyscraper 'evidence of vast wealth'' *New Daily* 9 October 2018

<<https://thenewdaily.com.au/money/property/2018/10/08/catholic-church-161-million-dollar-skyscraper>>

### **Stewart, Miranda**

Bagshaw, Eryk 'Push to increase and expand GST' *Sydney Morning Herald* 16 October 2018 p 9 <<https://www.smh.com.au/politics/federal/push-to-increase-and-expand-gst-20181015-p509p7.html>>

## 11 The Tax Institute's Tax Adviser of the Year Awards

Honour the best and brightest in the Australian tax profession, across all levels of experience.

Applications close Friday, 2 November 2018. See:  
[https://www.taxinstitute.com.au/leadership/tax-adviser-of-the-year-awards?\\_zs=ubwFl&\\_zl=n9wQ1](https://www.taxinstitute.com.au/leadership/tax-adviser-of-the-year-awards?_zs=ubwFl&_zl=n9wQ1)

Award categories

**Emerging Tax Star:** This award recognises inspirational young tax professionals who are already proving themselves as future leaders in the profession. The winner will also receive the Gordon Cooper Memorial Scholarship into The Tax Institute's Graduate Diploma of Applied Tax Law.

**SME Tax Adviser:** This award is open to members of The Tax Institute who have advised SME clients for more than 5 years. It showcases members with exceptional tax expertise, who contribute to the profession and have a high ethical standard.

**Corporate Tax Adviser:** This award is open to members of The Tax Institute who have advised corporate clients for more than 5 years. It showcases members with exceptional tax expertise, who contribute to the profession and have a high ethical standard.

**Chartered Tax Adviser:** This award is open to CTA members of The Tax Institute who have more than 15 years relevant tax experience. All finalists hold a leadership position in the tax profession, have outstanding involvement in the tax community and exemplary ethical standards.

## 12 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

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<<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 Sharpcan Pty Ltd* [2018] FCAFC 163, Greenwood ACJ, McKerracher and Thawley JJ, 27 September 2018

Taxation – appeal from a decision of the Administrative Appeals Tribunal – were taxpayer incurred expenditure to acquire gaming machine entitlements under Gambling Regulation Act 2003 (Vic) – whether Tribunal erred in finding that expenditure was on revenue account and deductible under s 8-1 of the Income Tax Assessment Act 1997 (Cth) – whether expenditure was “outgoing of capital, or of a capital nature” – whether expenditure was incurred to provide a necessary component of the profit-making structure of the taxpayer’s business

Taxation – whether expenditure on gaming machine entitlements was “capital expenditure” deductible over 5 years in accordance with s 40-880(2) of the Income Tax Assessment Act 1997 (Cth) – whether expenditure was “incurred to preserve (but not enhance) the value of goodwill” within the meaning of s 40-880(6)

<<https://jade.io/article/613772>>

*Commissioner of Taxation v Caratti (No 2)* [2018] FCA 1500, Colvin J, 4 October 2018

Practice and procedure - application for deemed service under r 10.23 of the Federal Court Rules 2011 (Cth) - application for substituted service under r 10.24 - failed attempt to effect personal service - consideration of relevant principles as to whether personal service is 'not practicable' - application allowed

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1500>>

*McGlenn v Commissioner of Taxation (No 2)* [2018] FCA 1503, Steward J, 9 October 2018

Practice and procedure - remittal to Commissioner of Taxation - evidence to be considered on remittal - costs - where 28 affidavits filed by the applicant were not read at trial

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1503>>

*Satyam Computer Services Limited v Commissioner of Taxation* [2018] FCAFC 172, Robertson, Davies and Wigney JJ, 11 October 2018

Taxation – international taxation – double taxation agreement between Australia and the Republic of India (the Indian agreement) – interpretation of double taxation agreements - interaction between domestic tax law and double taxation agreements - where company resident in India for tax purposes – whether payments to the company that are royalties for the purposes of the Indian Agreement but are not otherwise royalties under Australian tax law are deemed to be Australian source income by reason of Article 23 of the Indian Agreement and ss 4 and 5 of the International Tax Agreements Act 1953 (Cth) and therefore included in the company’s assessable income for Australian tax purposes

<<https://jade.io/article/614477>>

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*Glencore Investment Pty Ltd v Commissioner of Taxation* [2018] FCA 1544,  
Thawley J, 12 October 2018  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1544>>

*Fastbet Investments Pty Ltd v Deputy Commissioner of Taxation (No 3)* [2018] FCA 1540, Derrington J, 15 October 2018  
Practice - discovery - in Judicial Review proceedings - relevance - where discovery application is a "fishing" exercise  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1540>>

## **New South Wales**

*Bobos v Deputy Commissioner of Taxation* [2018] NSWCA 221, Beazley P; MacFarlan JA, 04 October 2018  
Appeal – application for leave to appeal against refusal to set aside default judgment – no issue of principle  
<<https://jade.io/article/613772>>

## **Queensland**

*WB Rural Pty Limited v Commissioner of State Revenue* [2018] QCA 255, Sofronoff P and Philippides JA and Douglas J, 08 October 2018  
Constitutional law – Operation and effect of the Commonwealth Constitution – Restriction on Commonwealth and state legislation – where the first respondent issued reassessment notices under the Land Tax Act 2010 (Qld) in respect of property owned by the appellant – where the appellant lodged an objection to the reassessments – where the objects were disallowed and the assessments were confirmed by the first respondent – where the appellant submitted that the power exercised by the first respondent in making assessments and determining objections to such assessments by the making of a reassessment is an exercise of judicial power – whether the exercise of the first respondent’s power involves the creation of new rights and duties, or the determination of existing rights and duties  
Constitutional law – Operation and effect of the Commonwealth Constitution – Restriction on Commonwealth and state legislation – where the appellant seeks leave to amend the notice of appeal by addition of a new ground, that s 69(1)(b) Taxation Administration Act 2001 (Qld) is invalid because it confers a right of appeal to the Supreme Court only where the amount of disputed tax has already been paid to the first respondent – where this submission was not argued below – where there is no authority for the proposition that a statutory right of appeal from an administrative decision cannot be condition upon the fulfilment of the duty created by that decision – whether leave to amend the notice of appeal by addition of this ground should be granted  
<<https://jade.io/article/614119>>

Colin Fong

## **13 Tax and related meetings**

### **Local**

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The School of Taxation and Business Law will be hosting the following research seminar: Paul Aplin, Institute of Chartered Accountants England and Wales, Incoming President, “**Current developments in tax administration in the United Kingdom: A professional’s perspective**”, 30 October 2018, 1.30-2.00pm, QUAD Building, Room 2055 (level 2), UNSW, Kensington Campus. A light lunch will be provided. Please RSVP to Professor Fiona Martin - f.martin@unsw.edu.au for catering purposes

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019  
The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"  
The call for abstracts and registrations will be occurring later in 2018.  
For more information, please contact:  
• Annette.Morgan@cbs.curtin.edu.au  
<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

UNSW Business School **20th Anniversary of the GST in Australia Where policy meets reality**. Join UNSW Taxation and Business Law at this 2 day conference and dinner as we mark the anniversary of the Australian GST and discuss its past and its future. Please hold the date for this exciting milestone. 25-26 March 2019, Location: Sydney CBD

The **Tax Institute’s** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](http://www.taxinstitute.com.au)  
Call the National Events team on 1300 733 842 for more details.  
Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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** 2018 events:  
The topics of the seminar sessions and other events can always be found at [www.wu.ac.at/taxlaw](http://www.wu.ac.at/taxlaw). Please see the website for most up-to-date information on them.

Please also note that the next Doctorate Seminar on European Tax Law organized by the Institute for Austrian and International Tax Law at WU, Vienna, will take place on 15-18 February, 2019.

The WU Transfer Pricing Center at the Institute for Austrian and International Tax Law of WU is pleased to invite you to its first WU Transfer Pricing

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Symposium on the topic “**Transfer Pricing and Intangibles: Current Developments, Relevant Issues and Possible Solutions**”, which will be held in Vienna on October 29, 2018. The symposium aims to bring together relevant international players in the transfer pricing area (coming from academia, international organizations, governments as well as the business and advisory communities), in order to analyse and discuss the relevant issues and to find common solutions to the current problems. The sessions will be held on October 29, 2018, at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. Please find further details on our website ([www.wu.ac.at/en/taxlaw/](http://www.wu.ac.at/en/taxlaw/)). The direct link to the symposium can be found <[https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer\\_pricing\\_center/TP\\_Symposium/2018\\_WU\\_Transfer\\_Pricing\\_Symposium\\_-\\_brochure.pdf](https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/institute/transfer_pricing_center/TP_Symposium/2018_WU_Transfer_Pricing_Symposium_-_brochure.pdf)>, including the programme, list of speakers and the application form.

The Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), “**Recent and Pending Cases at the CJEU on Direct Taxation**”. It will start on the evening of Thursday, 8th November 2018 with a welcome cocktail reception at the Institute. The working sessions will be all day on 9th and 10th November 2018 at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. During the conference we will examine and discuss cases on the interpretation of the fundamental freedoms in respect of direct taxation that are currently pending at the CJEU or have recently been decided. We not only intend to analyse pending cases and their importance to the EU Member States and third countries, but also shed light on CJEU decisions which have been recently decided and discuss their background and relevance for the future. The application form and invitation are available on our website at the following link: <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/recent-and-pending-cases-at-the-court-of-justice-of-the-european-union-on-direct-taxation-vienna-8-10-november-2018/>.

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

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>

Tax Planning in Africa and the Middle East 28-30 October 2018, Dubai

IBFD-PwC Transfer Pricing Seminar Mastering the IP Life Cycle - Grasping the Intangible 30 October 2018, Amsterdam. The Transfer Pricing Substance Masterclass will be held the day after this seminar from 31 October to 2 November 2018

9th IBFD International Tax Conference 8 November 2018, Intercontinental Beijing Sanlitun Hotel, Beijing, China

Principles of International Taxation 19-23 November 2018, Amsterdam

Global VAT 13-16 November 2018, Amsterdam

Global VAT – Specific Countries 15-16 November 2018, Amsterdam

International Tax, Legal and Commercial Aspects of Mergers & Acquisitions 28-30 November 2018, Amsterdam

Current Issues in International Tax Planning 27 February - 1 March 2019, Amsterdam

Principles of Transfer Pricing 25-29 March 2019, Amsterdam

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Managing European Tax Affairs 13-14 May 2019, Amsterdam  
The BEPS Multilateral Convention and Its Impact on Tax Treaties 20-21 June  
2019, Amsterdam

**International Fiscal Association Congresses**

<http://www.ifa.nl/pages/default.aspx>

IFA 2019 Congress in **London**, United Kingdom, 8-12 September 2019

<https://www.ifa.nl/congresses/ifa-2019-london>

Subject 1: Interest deductibility: the implementation of BEPS Action 4

Subject 2: Investment Funds

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

**International Tax Planning Association Forthcoming meetings**

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

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019

It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England. Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

**International Taxation Conference 2018**, 6-8 December 2018, ITC Maratha, Mumbai, India will focus on BEPS and Beyond BEPS: Recent Global Developments Post Ratification of the Multilateral Instrument.

<[https://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2018?utm\\_source=July-newsletter-2018&utm\\_medium=email&utm\\_campaign=AP26-07-2018&utm\\_term=events&utm\\_content=Events/International-Taxation-Conference-2018](https://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2018?utm_source=July-newsletter-2018&utm_medium=email&utm_campaign=AP26-07-2018&utm_term=events&utm_content=Events/International-Taxation-Conference-2018)>

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>  
New South Wales Bar Association  
[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)  
Law Council of Australia  
<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>  
Practising Law Institute <http://www.pli.edu/>  
New York County Lawyers Association <http://www.nycla.org>  
American Bar Association Taxation CLE topics  
[http://www.americanbar.org/cle/cle\\_courses\\_by\\_topic/taxation.html](http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html)  
New York Bar Association <http://www.nysba.org/>  
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>  
For Australian ones <http://www.hg.org/legal-events-australia.asp>  
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>  
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

#### **14 Recent publications**

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

#### **Local**

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

Don't Believe What They Say About Inequality. Some of Us Are Worse Off,  
Peter Whiteford, 10 September 2018

A Dual Income Tax System for Australian Small Business: What Do the Experts Think? Barbara Trad and **Brett Freudenberg**, 13 September 2018

Declining Tax Progressivity: Are We Becoming More Sensitive to Changes in Income Tax Rates? Alexander Klemm, Li Liu, Victor Mylonas and Philippe Wingender, 18 September 2018

Australia's Mature Age Worker Tax Offset: The Employment Effects and Fiscal Cost Consequences, Carter, Andrew & Breunig, Robert, 15 October 2018

Australia. Board of Taxation. *Review of the income tax residency rules for individuals, Consultation Guide*, September 2018  
<<https://cdn.tspace.gov.au/uploads/sites/70/2018/09/BoT-Residency-Consulation-Guide-FINAL.pdf>>

Australia. Treasury *Digital economy and Australia's corporate tax system, Discussion paper*, 2 October 2018 <<https://treasury.gov.au/consultation/c2018-t306182>>

(2018) 5 (1 & 2) *Australian Tax Law Bulletin*

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

Taxation of foreign limited partnerships after the RCF case - Mark Payne

The sharing economy: renting out your home — practical tax issues to consider - **Michael Blissenden**

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Review of the Income Tax Residency Rules for individuals — have your say!

Karen Payne

“Opinion shopping” taxpayers, “sugar hit” practitioners and “high integrity” practitioners - **Chris Wallis**

Heightened tax controversy — the new normal? Bill Mavropoulos

(2018) 33 (3) *Australian Tax Forum*

Tax agents providing trust deeds and/or advising about trusts: unauthorised legal practice? **John Glover**

What use is a private ruling? Rashelle Seiden and Tim Russell

The Commissioner’s obligation to make compensating adjustments for income tax and GST in Australia and New Zealand - **Kalmen Datt** and **Mark Keating**

Superannuation guarantee contributions as a tax: the case for reincarnation over reform - Helen Anderson and Tess Hardy

Tax deductibility of philanthropic donations: reform of the specific listing provisions in Australia - **Fiona Martin**

Failing to see the wood for the trees? A critical analysis of Australia’s tax provisions for land and forest conservation - **Evgeny Guglyuvatyy**

Sugar taxes viewed through the lens of the New Zealand Treasury Living Standards Framework - **Lisa Marriott**

On the meaning of “tax” - **Mark Bowler-Smith** and Huigenia Ostik

Davies, Rachel and **Stewart, Miranda** ‘The Gatekeeper court: for the revenue or for the taxpayer?’ in: Ridge, Pauline and Stellios, James (ed) *The Federal Court’s contribution to Australian law: past, present and future*, Leichhardt, NSW, Federation Press, 2018, chapter 11

(2018) 16, Issue 1 *eJournal of Tax Research*

<https://www.business.unsw.edu.au/research/research-journals/atax-journal/current-issue>

Editorial – **John Taylor** and **Binh Tran-Nam**

Interpreting the Australian income tax definition of ‘ordinary income’: ritual incantation or analysis, when examined through the lens of early twentieth century linguistic philosophy? – **Mark Burton**

Value-added tax effort – Marius van Oordt

A dispute systems design evaluation of the tax dispute resolution system in the United States and possible recommendations from Australia –Melinda Jone

The effect of professional standards on confirmation bias in tax decision-making – Darius Fatemi, John Hasseldine and Peggy Hite

Tax and human rights - much ado about nothing – **Kalmen Datt**

Confirming the fundamental principles of taxation using Interactive Qualitative Analysis – Hanneke du Preez and Madeleine Stiglingh

Developing the place of activity rules for the South African value-added tax: a comparative research approach – Erich Bell, Anculien Schoeman and Gerhard Nienaber

Implementing corporate tax cuts at the expense of neutrality? A legal and optimisation analysis of fundamental reform in practice – **Ann Kayis-Kumar**  
Superannuation and economic inequality among older Australians: evidence from HILDA – **Helen Hodgson** and Alan Tapper

Frazer, Lorelle; Buchan, Jenny; Weaven, Scott; **Tran-Nam, Binh** and Grace, Anthony ‘Pre-contractual due diligence by franchisees and independent small business buyers’ (2018) 46 *Australian Business Law Review* 157-177

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**Hodgson, Helen** 'We won't fix female super until we fix female pay, but Labor's ideas are a start' *The Conversation* 20 September 2018  
<<https://theconversation.com/we-wont-fix-female-super-until-we-fix-female-pay-but-labors-ideas-are-a-start-103529>>

(2018) 20 (1) *Journal of Australian Taxation*

The Effectiveness of Part IVA of the *Income Tax Assessment Act 1936* (Cth):

Time for a 'Not merely incidental' purpose test? - Joanne Lee

The impact of the changing technology of motor vehicles on road tax revenue. –

**Alexander (Lex) Fullarton**

The Effects of Regulatory Change on Taxpayer Compliance Behaviour in the Building and Construction Industry - Christopher Bajada and Mikhail Shashnov

A Dual Income Tax System for Australian Small Business: Achieving Greater Tax Neutrality? – Barbara Trad and **Brett Freudenberg**

Vacant property taxes and the human right to adequate housing – **Jonathan Barrett**

Race and Tax Policy: The Case of the Chinese Poll Tax – **Sue Yong** and **Rob Vosslamber**

(2018) 13 (1) *Journal of the Australasian Tax Teachers Association*

Foreword - **Diane Kraal** and **Ken Devos**

Property Taxes as a Policy Response to Foreign Investment as a Perceived Cause of Housing Unaffordability - **Jonathan Barrett**

Is the Literacy of Small Business Owners Important for Cash Flow Management?: The Experts' Perspective - **Melissa Belle Isle**, **Brett Freudenberg** and Tapan Sarker

Peer-Assisted Learning: Perspectives of a Former Student Tutor - **Donovan Castelyn**

Crowd-Sourced Funding – Was Tax Considered? **Stephen Graw**

Assessing the Taxation of Superannuation in Terms of Horizontal and Vertical Equity - **John Harrison**

Role of Tax Knowledge and Skills: What are the Graduate Skills Required by Small to Medium Accounting Firms - Sharon Hayes, **Brett Freudenberg** and Deborah Delaney

Inland Revenue's New Circular Compliance Model – An Overview - **Alistair Hodson**

Rhetoric and Pandering: An Examination of Tax Policy Announcements in the Harper- Trudeau Era - Tamara Larre

Taxpayer Attitudes, Compliance Benefits Perceptions and Compliance Costs of the Value Added Tax System in Botswana - Tshepiso Makara And **Nthati Rametse**

Tax, Debt, Fine and Penalty Collection in New Zealand: Equitable Treatment or Inequitable Outcomes? **Lisa Marriott**

Taxation Education in Secondary Schools - **Annette Morgan** and **Donovan Castelyn**

Is There a Viable Way to Tax the Consumption of Immovable Property That Is More Consistent with the Economic Objective of the VAT? **Christine Peacock**

The Implementation of the Goods and Services Tax in Malaysia: Potential Issues Perceived by Business Taxpayers - Appadu Santhariah, **Binh Tran-Nam**, **Dale Boccabella** and **Nthati Rametse**

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

[Type here]

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## Overseas

*Bulletin for International Taxation* Number 9 - 2018

Tax Treaty Monitor - International/OECD - The Artificial Intelligence Tax Treaty

Assistant: Decoding the Principal Purpose Test - Blazej Kuźniacki

Switzerland/OECD - The Mutual Agreement Procedure: A Swiss Perspective on Aspects of Action 14 of the OECD/G20 Base Erosion and Profit Shifting

Initiative - Jessica Salom and Pascal Duss

Mexico/International - The Role of Prodecon, the Mexican Tax Ombudsman

Agency, in Ensuring Taxpayer Access to Mutual Agreement Procedures -

Diana Bernal and Edson Uribe

China (People's Rep.)/International/OECD - Developments in China's Treaty

Policy: Where is the Dragon Heading? Yi Long

Tax Treaty Case Law Monitor

Australia/International - Rethinking the Interest Deduction Rules in Light of the

Chevron Australia Case - **Kerrie Sadiq**

International/OECD/European Union - Business Restructurings: Options and

Practice – Part 2 - René Offermanns and Rita Botelho Moniz

Australia/Portugal/Spain/Switzerland - Can Special Attraction Regimes Lead to

Treaty Residence? Sergio I. Mutis

*European Taxation* Number 9 - 2018

European Union - The European Commission's Proposal on Corporate Taxation and Significant Digital Presence: A Preliminary Assessment - Raffaele Petruzzi and Vasiliki Koukoulioni

Russia - International Tax Rules in Russia: Analysis and Conceptual Findings - Nikolai Milogolov

European Union - The Controversial Application of the ne bis in idem Rule by the European Court of Human Rights in Respect of Tax Penalties - Bariş Bahçeci and Selin Ovalıoğlu

EU update: Commission - Mery Alvarado; Council - Mery Alvarado; Parliament - Mery Alvarado; Court of Justice - Mery Alvarado

CFE news - Opinion Statement ECJ-TF 1/2018 on the Compatibility of Limitation-on-Benefits Clauses with the EU Fundamental Freedoms

CFE ECJ Task Force

What's going on in ...

Italy - Duties, Royalties and Customs Valuation Pending Italian Supreme Court

Decision on the Inclusion of Royalties in Taxable Value - Marco Allena

Netherlands - The Relationship between Tax Treaties and Protective Tax

Assessments Issued in Respect of Pensions and Annuities upon Emigration: Pacta sunt servanda and Compartmentalization - Frank PG Pötgens and Elena ML Kool

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Lukasz Adamczyk/Alicja Majdańska - The Sources of EU Law Relevant for Direct Taxation

Pasquale Pistone/Rita Szudoczky – Coordination of Tax Laws and Tax Policies in the EU

Ivan Lazarov – The Relevance of the Fundamental Freedoms for Direct Taxation

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Alexandra Miladinovic – The State Aid Provisions of the TFEU in Tax Matters  
Mario Tenore – The Parent-Subsidiary Directive  
Matthias Hofstätter/Daniela Hohenwarter-Mayr – The Merger Directive  
Dimitar Hristov – The Interest and Royalties Directive  
Sriram Govind/Stephanie Zolles – The Anti-Tax Avoidance Directive  
Michael Schilcher/Karoline Spies/Sabine Zirngast – Mutual Assistance in Direct Tax Matters  
Jean-Philippe Van West/Christiane Zöhrer – The EU Arbitration Convention and Directive

Lang, Michael; Storck, Alfred & Petruzzi, Raffaele *Transfer pricing developments around the world 2018*, Alphen aan den Rijn, The Netherlands, Wolters Kluwer, 2018

Chapter 1 Global Transfer Pricing Developments - Raffaele Petruzzi

Chapter 2 Transfer Pricing Developments in the European Union - Isabel Verlinden, Stefaan De Baets, Pieter Deré & Davide Meneghetti

Chapter 3 Transfer Pricing Developments in the United States - Sean Foley, Cameron Taheri & Romero J.S. Tavares

Chapter 4 Transfer Pricing Developments at the United Nations - Giammarco Cottani

Chapter 5 Recent Development on Transfer Pricing and Intercompany Financing - Michel van der Breggen

Chapter 6 Recent Developments on the Profit Split Method - Sébastien Gonnet

Chapter 7 Recent Developments on Attribution of Profits to Dependent Agent Permanent Establishments - Heinz-Klaus Kroppen & Susann van der Ham

Chapter 8 Recent Developments on a Toolkit for Developing Countries - Melinda Brown, Colin Clavey, Dan Devlin & Jan Loeprick

Monsenego, Jérôme *Selectivity in state aid law and the methods for the allocation of the corporate tax base*, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2018

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## 15 Quotable quotes

“All the same symptoms we saw in the banks are on full display with shocking examples of totally unfair small business abuse plus great difficulty in getting the ATO to admit error and compensate fairly.

But the ATO symptoms go much further than the banks. So bad is the ATO situation that the judiciary has become involved.

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One senior Federal Court Judge last year warned the tax commissioner that potentially in future he could face charges for offences that carry a 10-year jail penalty if the bad behaviour of the ATO in the courts continues.

A retired judge went further, saying there is “a mentality, maintained by too many ATO officers for too long, that taxpayers on the whole are cheats and liars and anything the ATO does to bring them to account can be justified on grounds that it is reasonable and proportionate in terms of the purpose for which the relevant power was granted”.

Both the Coalition and the ALP know that the ATO is another potential banking crisis, but neither party suggests a royal commission for fear that it would undermine public confidence in the ATO and reduce revenue.

But both the government and opposition parties also recognise that unless something is done revenue will be hit hard over time.”

Source: Gottlieb, Robert ‘ATO ‘a potential bank crisis’‘ *The Australian* 8 October 2018

\*\*\*\*\*

“In preventing tax evasion, “the certainty and transparency with which the system operates means that a failure to update a ledger is known to all, including the Tax Office.”

Calling blockchain entries “immutable,” she said “this is not just triple-entry accounting; it is infinite-entry accounting,” with capabilities extending far beyond accounting due to network entrance visibility.

According to the academic, “blockchain can reduce tax fraud, help close the tax gap, reduce corruption and improve social equity.”

Stretching her tax example even further, Ms Ryan said “the impact and reach for ensuring that everyone pays their fair share of tax is immeasurable,” and “this analysis readily translates to managing voter registration and electoral integrity.”

The nexus between such socio-cultural effects of blockchain and the rule of law are supported by the fact that “any system that can inject or support certainty or transparency will benefit everyone,” Ms Ryan said.”

Source: Ormsby, Grace ‘Blockchain protects law and improves social issues’, *Lawyers Weekly* 12 October 2018  
<[https://www.lawyersweekly.com.au/newlaw/24233-blockchain-protects-law-and-improves-social-issues?utm\\_source=LawyersWeekly&utm\\_campaign=12\\_10\\_18&utm\\_medium=email&utm\\_content=3](https://www.lawyersweekly.com.au/newlaw/24233-blockchain-protects-law-and-improves-social-issues?utm_source=LawyersWeekly&utm_campaign=12_10_18&utm_medium=email&utm_content=3)>

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“Former second tax commissioner Richard Highfield said in the eight years since the landmark Henry tax review, structural issues have not been resolved and costs are growing, with lost revenue blowing out to \$8 billion a year, according to the Australian Tax Office.

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“The longer we wait the more serious it becomes,” the UNSW Business School adjunct professor and former OECD tax administration chief told Fairfax Media.

“We have a very poor mix and too many taxes, which result in enormous compliance costs and a lot of administrative pain for little gain.”

Australia has more than 125 taxes at a state and federal level, but 90 per cent of revenue is raised through just 10.”

Source: Bagshaw, Eryk ‘Australia is in trouble’: The plan to fix Australia's tax system’ *Sydney Morning Herald* 15 October 2018  
<<https://www.smh.com.au/politics/federal/australia-is-in-trouble-the-plan-to-fix-australia-s-tax-system-20181010-p508ws.html>>



## ATTA News November 2018

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

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### **1 Presidential column**

Welcome to an early edition of the ATTA Newsletter, as we head to the end of yet another year. We are still experiencing a few technical difficulties with emailing out the ATTA Newsletter as some firewalls are blocking it. If you are talking with a tax colleague please double check that they are receiving the ATTA newsletter, as their institution's IT system may be blocking it. If they aren't receiving the ATTA newsletter please send a quick email to Colin Fong ([c.fong@unsw.edu.au](mailto:c.fong@unsw.edu.au)). Please remember the ATTA newsletter is also posted on the ATTA website, as well as the ATTA LinkedIn Group.

Please join me in congratulating Professor Miranda Stewart with her recognition as one of the 100 AFR/Qantas Women of Influence for 2018. This is fantastic recognition of Miranda's quality work and influence over her career – well done! Also, congratulations to our ATTA Patron, Tony Pagone, with his election as President of the International Association of Judges. It is great to see two recent PhD completions for Xuerui (Estelle) Li and Arnaldo Purba – both supervised by Dr Alfred Tran. This is a great milestone for you both.

Talking about tax PhDs, please remember if you have recently completed a PhD relating to taxation with particular relevance to Australia and/or New Zealand, then you should consider applying for the ATTA-OUP Doctoral Scheme that gives you the potential to publish a book based on your thesis with Oxford University Press Australia and New Zealand. PhD supervisors you should encourage your eligible candidates to apply. Applications close soon on the 19<sup>th</sup> November 2018. For full details (including eligibility) please see the Call for Applications below.

I look forward to seeing many of you in January at ATTA's 31<sup>st</sup> Conference in Perth.

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All the best

Brett Freudenberg  
President – ATTA

## **2 ATTA's 31st Invitation to Attend the Conference**

The Australasian Tax Teachers Association  
Annual Conference 2019  
January 16<sup>th</sup> to 18<sup>th</sup> 2019  
Hosted by Curtin University and held at the Duxton Hotel Perth

### **Taxation, Innovation and Education: Tax in a Changing World**

The Australian Tax Teachers' Association (ATTA) is a non-profit organisation, established in 1987, with the goal of improving the standard of tax teaching in educational institutions across Australasia.

The ATTA conference now in its 31<sup>st</sup> year, provides an environment for tax academics, industry, and government professionals to share research, develop teaching practice, and promote network opportunities to advance the discipline.

Consistent with its theme, this year's conference aims to:

- Showcase evidence-based research and scholarship;
- Share experiences of those in the discipline of taxation;
- Promote collaboration between universities and industry;
- Showcase curriculum advancement and pedagogical improvements in view of national and international developments;
- Provide examples of innovation in the field of taxation; and,
- Encourage creative thinking to develop inventive solutions to complex issues that our discipline may be facing.

Those in attendance will have the opportunity to explore the conference theme in various ways. A range of inspiring and eminent speakers have been requested to address the delegates and two public keynote sessions will be delivered by specialist from the field on Thursday and Friday of the conference.

PhD students will have the chance to showcase their research and gain valuable feedback from the audience during the PhD workshops to be held on Wednesday morning.

A lively panel discussion will be held on Wednesday after lunch regarding the "tax graduate of the future" and what it is that employers will be looking for in the next generation of taxation professionals. We will also hear from past and recent graduates about their experiences whilst at University and how those experiences shaped the trajectory of their careers.

Concurrent sessions will be held during the conference on a range of topical matters and advances in the field of taxation. A creative workshop is scheduled for Wednesday afternoon which will encourage delegates to discuss curriculum advancement and pedagogical improvements which have assisted in engaging with students. The purpose of this workshop will be to expose successful pedagogical strategies in the teaching of taxation law and to work through any challenges that delegates may face in applying these methods.

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Delegates, family and friends are also encouraged to explore the beautiful city of Perth, its surrounding countryside and wonderful vineyards during their time on the West. There are many attractions around Perth and its greater suburbs, many opportunities not to be missed.

For further information about the conference, please do not hesitate to contact Annette Morgan on [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au) or 0422844439.

Link to website <https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

On behalf of the Curtin Law School, we look forward to welcoming you to Perth and trust that you will have a wonderful Conference.

**Registrations for ATTA 2019 are now open via the link:**

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

- Super Early Bird: \$565 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 21<sup>st</sup> September 2018
- Early Bird: \$620 (3 day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 9<sup>th</sup> October 2018
- Full Fee (after 9<sup>th</sup> October): \$660 (3 day conference attendance including welcome function, conference dinner and farewell function)
- PhD Students (Full time): \$395 (3 day conference attendance including welcome function, conference dinner and farewell function)
- ATO rate: \$305 (Days 2 and 3 conference attendance including lunch, morning and afternoon tea)
- Industry: \$150 (One day conference attendance including lunch, morning and afternoon tea)
- Welcome function only: \$50
- Conference dinner only: \$140
- Closing function only: \$45

**Accommodation Options**

The Duxton is offering a special rate for delegates of the conference as follows

**Accommodation Rate**

The Duxton Hotel is now offering a further discount to ATTA delegates for the January 2019 Conference being held in Perth by offering a Deluxe City View rooms for \$175.

To take advantage of this offer please use the following link for your booking  
<http://www.perth.duxtonhotels.com/clientAuthenticate.html?autoUser=ATT0119&autoPass=6309700>

The above rates are room only and include free Wi-Fi. Full buffet breakfast is available in the Firewater Grille Restaurant from \$35.00 per person per day.

Please advise when booking your accommodation you are a delegate of the conference to obtain the reduced rate.

No. 1 St Georges Terrace PERTH WESTERN AUSTRALIA

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TELEPHONE: 61 8 9261 8000 FACSIMILE: 61 8 92618020  
WEBSITE: [www.duxtonhotels.com](http://www.duxtonhotels.com)

There are many other accommodation options available and we have provided you with a link of the ones closest to the Duxton Hotel

[https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth\\_Concert\\_Hall-Perth\\_Greater\\_Perth\\_Western\\_Australia-Hotel-Deals.html](https://www.tripadvisor.com.au/SmartDeals-g255103-d526668-Perth_Concert_Hall-Perth_Greater_Perth_Western_Australia-Hotel-Deals.html)

You may wish to make your own accommodation arrangements via one of the well-known accommodation websites such as:

- Booking.com
- Hotels.com
- Trip advisor
- Trivago

Curtin University has no accommodation arrangements with these sites.

If you have any questions please contact:

Annette Morgan: [annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au)

Donovan Castelyn: [donovan.castelyn@curtin.edu.au](mailto:donovan.castelyn@curtin.edu.au)

Associate Professor Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au)

### **3 Graham Hill IFA Research Prize**

#### **International Fiscal Association (Australian Branch) and Australasian Tax Teachers' Association**

Applications are invited for the GRAHAM HILL IFA RESEARCH PRIZE which is fully paid participation in IFA Congress and Poster Program in London, 8 – 12 September 2019. Justice Graham Hill, who was the patron of ATTA and the president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. The Australian IFA branch in association with ATTA established a prize in his memory known as the Graham Hill IFA Research Prize.

Applications for the Prize are invited from current doctoral students working in international or comparative taxation in Australia. Members of ATTA supervising eligible doctoral students are requested to bring the prize to the attention of their students. If you are a member of ATTA and have your own thesis in progress, you are also encouraged to apply.

#### *The Prize*

The Australian IFA branch will pay for one Australian doctoral student to attend an IFA Congress once every two years as part of the Poster program. This involves preparing posters explaining the subject of the thesis and discussing the thesis with interested participants in the Congress.

The prize will next be offered in relation to the annual IFA Congress in London, 8 – 12 September 2019. This is the seventh time the prize has been offered.

The payment includes an advance purchase economy airfare and per diem to cover budget hotel for six nights and other incidental expenses. The prize will be paid as a cash sum in advance, not against receipts. The winner participating in the poster program will not need to pay the registration fee for the Congress but will be given complimentary registration by IFA (the standard arrangement for the poster program).

The winner must provide a brief report to the IFA Australian Branch and ATTA within one month of the end of the conference about their experience in attending the conference.

#### *Application and judging process*

All doctoral students enrolled at Australian universities working in subjects that have an international or comparative tax dimension are eligible. Applicants will have made progress on their thesis at least to the point that they have a detailed thesis proposal and have written at least one full chapter.

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Applications should be sent to Professor Dale Pinto of Curtin University of Technology, email Dale.Pinto@cbs.curtin.edu.au. The initial application should be a single Word document and need only include the following information:

Name

Contact details, including email

Current title and abstract of thesis

Current state and projected timeline for completion of thesis

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

**Applications are due by 30 November 2018.**

After an initial vetting of the applications by the judging panel, eligible students will be contacted by ATTA and asked to submit a sample of one or more thesis chapters and a report from the thesis supervisor(s). The prize is not dependent on completion of the thesis. Indeed one of the general purposes of the poster program is to obtain input into the finalisation of the thesis from the international group of tax scholars and professionals who attend IFA (usually in excess of 2,000 registrants).

ATTA will appoint a panel of judges in due course.

The winner of the prize will be announced at the Annual ATTA conference in 2019. This allows time for the winner to prepare for the Poster Program at the IFA Congress.

#### **4 OUP ATTA Doctoral Series 2018: Call for Applications**

We are pleased to announce that Oxford University Press Australia and New Zealand (OUPANZ) 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 eighth publication in the Series. Past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin, Theuns Steyn, Caroline Dick and Ann Kayis-Kumar. Applicants are requested 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 placed with an Australian or New Zealand University. The content should relate to taxation 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 2018, the cut-off date is 19 November 2018. The successful applicant will be announced at ATTA in January 2019.
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.

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9. OUP will arrange for cover and internal design. OUP will include the ATTA logo on the back cover of the book.
10. Timing of publication will be dependent on the availability of OUP internal resources and will be discussed on a case-by-case basis.
11. The decisions of the DSEB are final and no correspondence will be entered into. Please send submissions on or before the 2018 cut-off date of 19 November 2018 to Professor Dale Pinto (Dale.Pinto@cbs.curtin.edu.au). The submission should include:
- a) a copy of the thesis
  - b) a brief statement on the status of the award (whether awarded or approved)
  - c) details of the supervisors of the degree and
  - d) copies of the examiners' formal reports on the thesis.

Regards  
The Doctoral Series Editorial Board

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

**Miranda Stewart** was named as one of the 100 AFR/Qantas Women of Influence for 2018, in the field of public policy.  
[http://www.afrwomenofinfluence.com.au/search/alumni\\_year/2018/award\\_type/alumni/alumni\\_category/public-policy/type/alumni\\_search/](http://www.afrwomenofinfluence.com.au/search/alumni_year/2018/award_type/alumni/alumni_category/public-policy/type/alumni_search/)

Certainly the only tax law person!

\*\*\*\*\*

**Tony Pagone** has been elected the first Australian president of the International Association of Judges. Source: Pelly, Michael 'Pagone goes international' *Australian Financial Review* Hearsay 19 October 2018 p 32

\*\*\*\*\*

**Ali Noroozi** the former Inspector-General of Taxation whose term ended in early November reports he will not apply for a third term, and will "remain active in both public and commercial arenas and has already committed to teaching a subject at the University of Melbourne's Master of Laws program".

\*\*\*\*\*

**Christine Peacock** has been elected on to the Federation University Australia Learning and Teaching Committee and Higher Education Curriculum Committee.

\*\*\*\*\*

The UNSW School of Tax and Business Law (incorporating Atax) is pleased to have appointed Dr **Rodney Brown** to the team of tax teachers. Rodney has a PhD from the London School of Economics and has returned to Australia to teach taxation. He specialises in income tax with a teaching focus on taxation of superannuation and a research focus on aspects of tax transparency.

Also new at TBL is Professor **Jennie Granger**. Jennie has held very senior positions in the Australian Taxation Office and Her Majesty's Revenue and Customs and TBL is pleased that she has recently joined the Business School as a Professor of Practice.

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Dr **Thea Voogt** has been appointed as Senior Lecturer in a continuing position at the TC Beirne School of Law.

\*\*\*\*\*

**Fiona Martin** has been appointed to the ATO, Not-for-profit Stewardship Committee effective November 2018 for 2 years.

\*\*\*\*\*

Congratulations to two PhD candidates in the Research School of Accounting, The Australian National University who have completed their PhD degrees in 2018 under the supervision of Dr Alfred Tran:

**Xuerui (Estelle) Li**, thesis title “The impact of foreign operations and foreign ownership on corporate tax avoidance in the Australian dividend imputation system”, PhD degree was conferred in July 2018.

**Arnaldo Purba**, thesis title “Base erosion and profit shifting in Indonesia”, PhD degree will be conferred in December 2018.

## **6 New Zealand developments**

Developments in New Zealand over the past month include:

- Release of operational statement OS 18 / 02 *Non-disclosure right for tax advice documents*. This statement outlines the processes that the Commissioner will following when issuing a notice (to a taxpayer or third party) requiring disclosure of tax advice documents that may be subject to a non-disclosure claim.
- Release of interpretation statement IS 18/05 - *Income tax - donee organisations – meaning of wholly or mainly applying funds to specified purposes in New Zealand*. The statement clarifies the requirement for donee organisations to apply funds wholly or mainly to charitable, benevolent, philanthropic or cultural purposes within NZ. The Inland Revenue safe harbour approach (75%) is also included in the statement.
- Introduction of the Taxation (Research and Development Tax Credits) Bill on 5 October. The Bill contains the R&D tax incentive (a 15% tax credit). The initiative is part of the target to increase R&D spending to 2% of GDP, which is part of the Coalition Agreement between the Labour Party and New Zealand First.
- In a talk to the Chartered Accountants Australia NZ tax conference, the Minister of Revenue announced a proposal to change the rules for GST on low-value imported goods. The change requires offshore suppliers to register, collect and pay NZ GST on goods valued below \$1,000 supplied to NZ consumers, in the same way that domestic retailers are required to do (i.e. offshore suppliers would need to register when their total taxable supplies of goods and services to NZ are greater than \$60,000 in a 12-month period). New Zealand Customs would retain the task of collecting GST on imported goods above \$1,000. The aim is to level the playing field for small businesses in the retail sector, and simplify compliance and administration costs at the border. The change will result in some items become more expensive (those currently not subject to GST) and some becoming cheaper (some items that currently incur GST, tariffs and border processing charges when imported). The proposed rule

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changes will be included in a Bill scheduled for introduction this month (November 2018). It is expected that these changes will come into effect from 1 October 2019.

Lisa Marriott

## **7 Call for papers**

### **Pacific Accounting Review**

#### **Special Issue: Contemporary Issues in Taxation and Accounting**

A special issue of *Pacific Accounting Review* focusing on contemporary issues in taxation and accounting will be published in mid-2019. *Pacific Accounting Review*, an international journal, publishes research into current developments in accounting and provides insight into how present practice is shaped and formed.

The special issue will explore the unique relationships between tax and accounting. We encourage submissions on major topics of interest including, but not limited to:

- The interaction of accounting and taxation in organisations
- Accounting for tax authorities versus accounting for shareholders: the rationale and effects of two sets of rules
- The impact of tax on entrepreneurship and entities
- Accounting and taxation in the Pacific region and in developing countries
- The role of accounting in transfer pricing and Base Erosion and Profit Shifting (BEPS) practices, reporting, and mitigation
- Cultural and international issues in accounting and tax
- Taxation and the evolution of financial reporting, and of the accounting profession
- Tax fraud, avoidance and accounting
- Interdisciplinary studies in accounting and taxation

*Pacific Accounting Review* offers a unique forum for research relating to, and research from, the Pacific region. However, this special issue also welcomes original research papers which focus on other geographic areas. Submissions may draw on an array of theoretical approaches – including empirical, qualitative, theoretical and historical – and a variety of contexts.

#### **Submission procedures**

- Interested authors are encouraged to submit their full papers for editorial consideration by the due date of **30 November 2018**. Early submission is welcome. Full papers will be subject to PAR's customary submission and external blind review procedures. All submissions must be original works that are not currently under review at other journals.
- Submission should be made via PAR's submission system:

<http://mc.manuscriptcentral.com/parev>

- Please select "Contemporary Issues in Taxation and Accounting" from the drop down menu when submitting your manuscript.
- Authors are required to follow the submission guidelines.
- Full papers must be submitted by **30 November 2018**

#### **Guest editors for this special issue are:**

Professor Lisa Marriott (Victoria University of Wellington – [lisa.marriott@vuw.ac.nz](mailto:lisa.marriott@vuw.ac.nz))

Dr Julie Harrison (University of Auckland – [j.harrison@auckland.ac.nz](mailto:j.harrison@auckland.ac.nz))

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

Dr Sue Yong (Auckland University of Technology – [sue.yong@aut.ac.nz](mailto:sue.yong@aut.ac.nz))

#### **For further information, please contact**

Dr Rob Vosslamber (University of Canterbury – [rob.vosslamber@canterbury.ac.nz](mailto:rob.vosslamber@canterbury.ac.nz))

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Please forward this Call for Papers to colleagues who may be interested.

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The Centre for Tax Law have issued a call for papers for a two-day conference in Cambridge, England on July 8-9, 2019.

The topic of the conference is "*Tax justice and tax law*". Possible areas of interest include, but are not restricted to, the following:

- The meanings of 'tax justice' and their relation to wider theories of justice, law, the rule of law and the state.
- The relative importance of policymaking, legislation, adjudication, administration and compliance in supporting tax justice.
- The potential conflicts between justice in the treatment of taxpayers and in the distribution of resources.
- The threats and opportunities for justice in the context of globalisation and the BEPS project.
- The role of tax justice in motivating, justifying, criticising or distorting academic scholarship.
- The relevance or irrelevance of ideas of justice to tax practitioners, judges and legislators.

Abstracts of up to 500 words should be sent to [ctl@law.cam.ac.uk](mailto:ctl@law.cam.ac.uk) by **15 December 2018**.

Here is the link to the announcement: <https://www.ctl.law.cam.ac.uk/press/news/2018/11/call-papers-tax-policy-conference-2019>.

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**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](mailto: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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

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## **8 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 2018.

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

## **9 ATTA members in the media**

### **Deutsch, Robert**

Tadros, Edmund & McIlroy, Tom 'ATO should oppose secret deals' *Australian Financial Review* 31 October 2018 p 42

Khadem, Nassim 'Tax legal loophole for 'residents of nowhere' could soon be closed' ABC News 2 November 2018 <<https://www.abc.net.au/news/2018-11-02/tax-avoidance-resident-of-of-nowhere-loophole-could-soon-close/10457846>>

Lian, Jotham 'Taxpayer loses out to ATO in 'awkward' court case', Nestegg Newsletter 23 October 2018 < [https://www.nestegg.com.au/tax/12473-taxpayer-loses-out-to-ato-in-awkward-court-case?utm\\_source=LawyersWeekly&utm\\_campaign=05\\_11\\_18&utm\\_medium=email](https://www.nestegg.com.au/tax/12473-taxpayer-loses-out-to-ato-in-awkward-court-case?utm_source=LawyersWeekly&utm_campaign=05_11_18&utm_medium=email)>

### **Kraal, Diane**

Lian, Jotham 'Failed reform': Academic pushes for urgent tax action', in *Accountants Daily*, 10 October 2018, [https://www.accountantsdaily.com.au/tax-compliance/12224-failed-reform-academic-pushes-for-urgent-tax-action?utm\\_source=Accountants%20Daily&utm\\_campaign=11\\_10\\_18&utm\\_medium=email&utm\\_content=4](https://www.accountantsdaily.com.au/tax-compliance/12224-failed-reform-academic-pushes-for-urgent-tax-action?utm_source=Accountants%20Daily&utm_campaign=11_10_18&utm_medium=email&utm_content=4)

Bagshaw, Eryk and Latimer, Cole 'Oil and gas giants hit with \$6 billion tax hike' in *Sydney Morning Herald* and *The Age*, 3 November 2018, <https://www.smh.com.au/politics/federal/oil-and-gas-giants-hit-with-6-billion-tax-hike-20181102-p50dn6.html>

Hutchins, Gareth 'Coalition to spring unexpected tax hike on offshore gas industry', in *The Guardian*, 3 November 2018, <https://www.theguardian.com/australia-news/2018/nov/03/coalition-to-spring-unexpected-tax-hike-on-offshore-gas-industry>

Alexander, Shani 'Industry Limits Damage from Australia Tax Reforms', *World Gas Intelligence* 5 November 2018

### **Stewart, Miranda**

Tadros, Edmund & McIlroy, Tom 'ATO should oppose secret deals' *Australian Financial Review* 31 October 2018 p 42

## **10 ATTA Member Completes Sydney-Gong Ride for MS**

Tax Teacher and Tax Researcher Colleagues,

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Many thanks to those of you that have already given a donation. I am aiming to raise \$1,000 this year to support those with MS and their families.

Please consider donating to my effort. I just missed my 2 hour goal (2 hours 4 minutes).

Link below.

Cheers

<https://www.msgongride.org.au/index.cfm?fuseaction=donorDrive.participant&participantID=33487>

Dale Boccabella

### **11 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.

#### **High Court of Australia**

*Pintarich v Deputy Commissioner of Taxation* appeal from the Full Court of the Federal Court of Australia [2018] FCAFC 79. Application dismissed with costs [2018] HCASL 322.

#### **Federal Court of Australia**

*Commissioner of Taxation v Pavihi* [2018] FCA 1603, Wheelahan J, 23 October 2018  
Practice and procedure – interim injunction – service of originating process – application for interim injunction granted on an ex parte basis.  
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1603>>

#### **Administrative Appeals Tribunal**

*Watson v Commissioner of Taxation* [2018] AATA 3915, Deputy President SA Forgie, 18 October 2018  
<<https://www.ato.gov.au/law/view/document?docid=JUD/2018ATC10-483/00001>>

*EE&C Pty Ltd as Trustee for the Tarcisio Cremasco Family Trust (ABN 33 968 676 506) v Commissioner of Taxation* [2018] AATA 4093, Deputy President SA Forgie, 30 October 2018

Taxation – Practice and procedure – where parties entered into Deed of Settlement – where decision made under s 42C of the Administrative Appeals Tribunal Act 1975 – whether applicant waived right to object – whether power of Tribunal exhausted – no valid objection lodged – no objection decision made – Commissioner not deemed to have made a decision – Tribunal has no jurisdiction  
<[https://www.ato.gov.au/law/view/pdf/misc-case/rdr\\_2018aata4093.pdf](https://www.ato.gov.au/law/view/pdf/misc-case/rdr_2018aata4093.pdf)>

#### **Victoria**

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*Commissioner of State Revenue (Vic) v The Optical Superstore Pty Ltd As Trustee For OS Management S Trust* [2018] VSC 524, Croft J, 21 September 2018  
<<https://www.ato.gov.au/law/view/document?docid=JUD/2018ATC20-669/00001>>

*Nationwide Towing & Transport Pty Ltd v Commissioner of State Revenue (Vic)* [2018] VSC 609, Croft J, 26 October 2018  
<<https://www.ato.gov.au/law/view/document?docid=JUD/2018ATC20-672/00001>>

Colin Fong

## **12 Tax Simplification: An African Perspective**

Last month, Chris Evans, who has joint appointments at UNSW Sydney and at the University of Pretoria, organised a symposium in Illovo, South Africa entitled 'Tax Simplification: An African Perspective'. It was a joint venture involving UNSW Sydney, the University of Pretoria, the University of South Africa, the University of Johannesburg and the South African Institute of Chartered Accountants, with further sponsorship from PricewaterhouseCoopers and Lexis Nexis. More than 50 tax academics, professionals, administrators and policy makers from Africa and the rest of the world attended, including Binh Tran-Nam, Michael Walpole, Rick Krever and Adrian Sawyer from Australasia. It was the third symposium in a series designed to foster international research collaboration and to build networks between emerging African tax scholars and established international tax academics. The proceedings are in the process of being refereed and will be published in an edited book by the Pretoria University Law Press in 2019. The previous symposia dealt with tax and corruption (2017) and VAT in developing countries (2016), with selected papers published in the *e-Journal of Tax Research* and *Australian Tax Forum*. The next symposium will be held in October 2019 on the theme of international taxation.

Chris Evans



Delegates to the Tax Simplification: An African Perspective Symposium

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## 13 Vacancies

The Business Law and Taxation Department, **Monash Business School**, Monash University are advertising for Lecturer/ Senior lecturer full-time staff. Applications close 5pm, 15 November 2018. <https://www.monash.edu/business/the-school/academic-careers/current-listings>

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We are pleased to announce that the Institute for Austrian and International Tax Law is offering a position as **teaching and research associate**. The deadline for applications is December 05, 2018.

We would be delighted if you decide to apply for this position or if you could kindly distribute this announcement to other qualified colleagues.

For more information on the position, please see our website under Further Information: [www.wu.ac.at/en/taxlaw](http://www.wu.ac.at/en/taxlaw). If you would like to apply, or you know somebody who may be interested, please send your application to Ms. Theodora Stergidou ([jobtaxlaw@wu.ac.at](mailto:jobtaxlaw@wu.ac.at)).

## 14 PhD-Program: DIBT / Doctoral Program in International Business Taxation

Dear Colleagues,

We are proud to announce that the WU has a “**Doctoral Program in International Business Taxation**” (**DIBT**) that is going into its 9<sup>th</sup> year. This is a 3-year PhD program offered in **English** only, and it is open to outstanding students from all over the world who are interested in an excellent doctoral education preparing them for doing research in international business taxation.

The Doctoral Program provides high-quality interdisciplinary training for graduates in the field of international taxation, including and combining the disciplines of public finance, international tax law and cross border tax management. Although students will write their doctoral thesis in their own discipline (law, business, public finance, economic psychology), they will be exposed to intensive interdisciplinary discussions during their stay in Vienna. The opening of traditional tax training to other disciplines, such as economic psychology, history, political science, ethics and legal philosophy (always in the context of taxation), promotes a broadening of horizons and a more comprehensive approach to research questions. Best possible standards in both research and teaching are guaranteed by a faculty of renowned scholars, who have published in the most prominent journals of their respective research fields and have proven willingness and ability to do interdisciplinary research. The most distinguished professors in tax law, business administration and public finance are either on the faculty of this program or have agreed to teach courses, give workshops or to discuss research ideas and preliminary research results with the PhD students in Vienna. Students will be integrated into the research activities of the WU institutes dealing with taxation issues.

During the first year, students will be required to attend many comprehensive courses to provide the basic knowledge necessary for interdisciplinary working. The second and the third years will be dedicated to seminars offering different perspectives on taxation, a research stay abroad, additional optional workshops, and especially to research on the thesis. Throughout the three years, a research seminar will supplement the students' training.

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

Please help us to spread the news at your university as you may have contact with promising students. Information about the Program can be found in our [INFO-SHEET](#) and [POSTER](#). We would kindly ask that you forward the links for the poster and the info-sheet to them. Applications will be accepted **from November 1, 2018 to February 15, 2019** for the upcoming academic year 2019/20.

## **15 Tax and related meetings**

### **Local**

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- Annette.Morgan@cbs.curtin.edu.au

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

UNSW Business School **20th Anniversary of the GST in Australia Where policy meets reality**. Join UNSW Taxation and Business Law at this 2 day conference and dinner as we mark the anniversary of the Australian GST and discuss its past and its future. Please hold the date for this exciting milestone. 25-26 March 2019, Location: Sydney CBD

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](http://www.taxinstitute.com.au) Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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** 2018 events:

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

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The Global Tax Policy Center (GTPC) at the Institute for Austrian and International Tax Law, WU, is pleased to invite you to a workshop on “**VAT/GST Challenges in a Digital Economy**”. This is the third workshop in the Digital Economy Taxation (DET) Network's series and will take place on the WU Campus, EA Foyer, Welthandelsplatz 1, Vienna 1020, on 17-18 December 2018.

The workshop will provide participants with practical insights on:

- The application of VAT/GST to digital transactions
- Global trends adapting VAT/GST
- Treatment of online platforms
- Ways to achieve a frictionless consumption tax.

This workshop will bring together government officials, international and regional organizations, businesses and academics.

To access the latest draft agenda, please click here.

[https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/eventsn/VAT\\_Draft\\_Agenda\\_December\\_2018\\_181018.pdf](https://www.wu.ac.at/fileadmin/wu/d/i/taxlaw/eventsn/VAT_Draft_Agenda_December_2018_181018.pdf)

To register for this event, please click here. <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/vatgst-challenges-in-a-digital-economy-17-18-december-2018>

We would like to announce an invitation to doctoral candidates to participate in the “**Doctorate Seminar on European Tax Law**”, which is scheduled from February 15-18, 2019 and organized by the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business).

This seminar is part of a doctorate program for European doctoral students in tax law and jointly organized by the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), the International Tax Center of the University of Leiden, the law faculties at Stockholm University and Uppsala University. Please find further information and the application form

< <https://www.wu.ac.at/en/taxlaw/eventsmain/doctorate-seminar>>. We would like to invite you to forward this invitation to interested doctoral candidates and we are looking forward to receiving applications until November 30, 2018.

The WU Transfer Pricing Center at the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) is pleased to invite you to the next Global Transfer Pricing Conference on the topic “**Transfer Pricing Developments around the World 2019**”, which will be held in Vienna on February 17-19, 2019. The year 2018 has witnessed considerable developments on transfer pricing around the world. The OECD has kept working on the implementation of the outcomes of the changes incorporated in the 2017 Transfer Pricing Guidelines, as well as on further guidance on new topics. The European Union and its Joint Transfer Pricing Forum have undertaken major work to align transfer pricing rules in Europe. In the United States, several court cases as well as the US tax reform have had a relevant impact on various transfer pricing issues. Moreover, numerous developing countries and emerging economies have changed their transfer pricing practices and the United Nations has been working on updating its 2017 Transfer Pricing Manual. With about 40 worldwide leading transfer pricing experts from academia, international organisations, the business community, government and advisory firms, the Global Transfer Pricing Conference will present and debate these changes and will provide insights and updates on the future global developments on transfer pricing. The Conference will open with a welcome cocktail reception on Sunday, February 17, 2019 starting at 18:30 at the Institute for Austrian and International Tax Law, Building D3, 2nd floor, Welthandelsplatz 1, 1020 Vienna. The working sessions will be held all day on February 18 and 19, 2019, at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. Please find further details here <<https://www.wu.ac.at/taxlaw/institute/wutpc/debate/global-transfer-pricing-conference-transfer-pricing-developments-around-the-world-2019>> and in the brochure <<https://www.wu.ac.at/taxlaw/institute/wutpc/debate/global-transfer-pricing-conference-transfer-pricing-developments-around-the-world-2019>>, including the programme, list of

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speakers and the application form. A 20% “Early Bird Discount” on the participation fee is available for registrations received by November 30, 2018!

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

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>  
International Tax, Legal and Commercial Aspects of Mergers & Acquisitions  
28-30 November 2018, Amsterdam

Current Issues in International Tax Planning 27 February - 1 March 2019, Amsterdam

Principles of Transfer Pricing 25-29 March 2019, Amsterdam

Managing European Tax Affairs 13-14 May 2019, Amsterdam

The BEPS Multilateral Convention and Its Impact on Tax Treaties 20-21 June 2019, Amsterdam

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

IFA 2019 Congress in **London**, United Kingdom, 8-12 September 2019

<https://www.ifa.nl/congresses/ifa-2019-london>

Subject 1: Interest deductibility: the implementation of BEPS Action 4

Subject 2: Investment Funds

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

**International Tax Planning Association Forthcoming meetings**

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

The **28th (2019) Annual Tax Research Network (TRN)** conference will be held at the University of Central Lancashire and is provisionally timetabled for Monday 9th to Wednesday 11th September 2019.

The Society of Legal Scholars (SLS) is holding its conference the previous week at the same venue. The tax section is due to finish on Friday 6th September 2019

It looks as though our conference will overlap with the International Fiscal Association (IFA) congress in London. If anyone is considering attending both events, do please let us know.

The University of Central Lancashire is based in Preston in the north-west of England.

Preston is on the West Coast mainline railway with frequent direct services to Manchester International Airport (1 hour), London (2¼ hours), Glasgow (2¼ hours) and Edinburgh (2½ hours).

Details will be published on our website (and an update placed in this newsletter) once the dates have been confirmed. In the meantime, do please contact us if you wish to make any early plans for travel or accommodation.

Please email any enquiries to David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk)

**International Taxation Conference 2018**, 6-8 December 2018, ITC Maratha, Mumbai, India will focus on BEPS and Beyond BEPS: Recent Global Developments Post Ratification of the Multilateral Instrument.

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<[https://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2018?utm\\_source=July-newsletter-2018&utm\\_medium=email&utm\\_campaign=AP26-07-2018&utm\\_term=events&utm\\_content=Events/International-Taxation-Conference-2018](https://www.ibfd.org/IBFD-Tax-Portal/Events/International-Taxation-Conference-2018?utm_source=July-newsletter-2018&utm_medium=email&utm_campaign=AP26-07-2018&utm_term=events&utm_content=Events/International-Taxation-Conference-2018)>

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## **16 Recent publications**

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

### **Local**

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

Relax. The Divide Between the Taxed and the 'Taxed-Nots' Isn't New and Doesn't Buy Elections, Peter Whiteford, 05 October 2018

Seeking Sanity on GST Sanitary Tax Debate, **Miranda Stewart**, 09 October 2018

Australia's Mature Age Worker Tax Offset: The Employment Effects and Fiscal Cost Consequences, Andrew Carter and Robert Breunig, 15 October 2018

Evaluating the Tax Dispute Resolution System in the United States: A Dispute Systems Design Perspective, **Melinda Jone**, 23 October 2018

More bang for your buck: What makes people less willing to pay tax? John D'Attoma, 29 October 2018

Behavioural Insights, and Public Policy: A discussion - Part 1, Maria Sandoval Guzman, 31 October 2018

Behavioural Insights, and Public Policy: A discussion - Part 2, Maria Sandoval Guzman, 5 November 2018

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Tax reform on gas is welcome, but other difficult issues lie ahead, **Diane Kraal**, 7 November 2018

*Australian Guide to Legal Citation*, 4<sup>th</sup> ed, Melbourne, Melbourne University Law Review, 2018, URL to be announced.

(2018) 5 (3) *Australian Tax Law Bulletin*

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

Fair is foul, and foul is fair when taxing superannuation! **John Harrison**

New vehicle release: Corporate Collective Investment Vehicle — book your test drive today!

Andrew Clements and Michael Evans

Coates, Brendan; Daley, John and Chen, Tony 'Abolish stamp duty. The ACT shows the rest of us how to tax property' *The Conversation* 1 November 2018

<<https://theconversation.com/abolish-stamp-duty-the-act-shows-the-rest-of-us-how-to-tax-property-105378>>

Coates, Brendan; Daley, John and Nolan, Jonathan 'Why we should worry less about retirement - and leave super at 9.5%' *The Conversation* 7 November 2018

<<https://theconversation.com/why-we-should-worry-less-about-retirement-and-leave-super-at-9-5-106237>>

Daley, John 'Grattan Institute Orange Book 2018. State governments matter, vote wisely' *The Conversation* 29 October 2018 <<https://theconversation.com/grattan-institute-orange-book-2018-state-governments-matter-vote-wisely-105376>>

Grudnoff, Matt and Richardson, David *Australia, we need to talk about revenue*,

Discussion paper, The Australia Institute, 17 Oct 2018

<<http://www.tai.org.au/sites/default/files/P612%20Australia%2C%20we%20need%20to%20talk%20about%20revenue%20%5BWEB%5D.pdf>>

**Hodgson, Helen** 'Please, not another super scheme, Mr Keating. It's what the pension is for' *The Conversation* 26 October 2018 <<https://theconversation.com/please-not-another-super-scheme-mr-keating-its-what-the-pension-is-for-105666>>

Jenkins, Deborah, Deputy Commissioner 'What the ATO is seeing in the small business market', Speech to the Institute of Public Accountants 2018 national congress, Sydney, 2 November 2018 <<https://www.ato.gov.au/Media-centre/Speeches/Other/What-the-ATO-is-seeing-in-the-small-business-market>>

Khadem, Nassim 'Tax legal loophole for 'residents of nowhere' could soon be closed' ABC News 2 November 2018 <<https://www.abc.net.au/news/2018-11-02/tax-avoidance-resident-of-of-nowhere-loophole-could-soon-close/10457846>>

**Millane, Emily** 'Tinkering can achieve a lot. Politics isn't broken' *The Conversation* 5 November 2018 <<https://theconversation.com/tinkering-can-achieve-a-lot-politics-isnt-broken-105819>>

Somes, Teresa; Vickovich, Ilija; **Voyce, Malcolm**; Willis, Sonya 'Editor's Note' (2018) 18 *Macquarie Law Journal* 1 <<http://www.austlii.edu.au/cgi-bin/viewdoc/au/journals/MqLawJl/2018/1.html>>

[Type here]

The Tax and Transfer Policy Working papers  
The Chevron Australian Holdings Case and the reach of the arm's length principle, Killaly, J,  
October 2018

## **Overseas**

*British Tax Review* Issue 4 2018

Case Note - Scott v HMRC: principles, policies and interpretation - Stephen Daly

Articles

Taxing the Digitalised Economy: Targeted or System-Wide Reform? Michael P Devereux  
and John Vella

User Participation in Value Creation - Itai Grinberg 407

Scope and Interpretation of Article 12A: Assessing the Impact of the New Fees for Technical  
Services Article - Tatiana Falcão and Bob Michel

Behind Sovereignty: Concerns About International Tax Arbitration and How They May be  
Addressed - Qiang Cai

The Impact of European Bilateral Tax Treaties with Respect to Taxes on Inheritances, Estates  
and on Gifts on Family Multinationals in the Internal Market - Jan Karol Szczepański

Dagan, Tsilly *International tax policy: between competition and cooperation*, Cambridge:  
Cambridge University Press, 2017, 251pp., £85.00, ISBN: 978-11-071-1210-0

Duff Phelps *Guide to international transfer pricing: law, tax planning and compliance  
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ISBN 9789403502922, €12.00

*International VAT Monitor* Number 5 - 2018

Cross-Border B2C Digital Services: A New Way to Collect VAT? Fabiola Annacondia  
Electronic VAT Administration System in Ukraine: Comparative Analysis with the European  
Union - Danil Getmantsev

The Implementation of VAT in Angola - Carlos Baptista Lobo and  
Daniel S. de Bobos-Radu

Extending the Singapore Goods and Services Tax to Imports of Services - Eng Hin Poh  
New VAT Liability for Non-Resident Suppliers of Electronically Supplied Services in Turkey  
- Erdal Ekinici

The Court of Justice of the European Union – Recently Decided and Pending Cases - Fabiola  
Annacondia

VAT case notes

ECJ VAT cases

Marinova, Dora and Raphaely, Talia 'Taxing meat and animal food products', in: Bogueva,  
Diana; Marinova, Dora and Raphaely, Talia (ed) *Handbook of research on social marketing  
and its influence on animal origin food product consumption*, Hershey, PA, Business Science  
Reference, (an imprint of IGI Global), [2018] 1 online resource (xxviii, 453 pages.) Ch 8, pp  
121-134

## **17 Quotable quotes**

“The best line on the ABC’s *Insiders* post-mortem was from comedian Tom Gleeson.

A party of the hard right, committed to smaller government, lower taxes, less social welfare,  
trickle-down economics and constant opposition, whether in government or out, is out of  
touch with reasonable Australia.

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The core of Mr Morrison's Saturday night sermon can be translated:

"We believe in a fair go for those who have a go." (Those making money deserve to make more money.)

"We believe that the best form of welfare is to have a job." (Welfare should be cut back.)

"We believe it is every Australian's duty to make a contribution and not take a contribution." (Everyone on social welfare is a bludger – a particularly telling twisting of John F. Kennedy's "don't ask what your country can do for you, but what you can do for your country".)

"And we believe this, you don't rise (sic) people up by bringing others down." (Taxation is bad and progressive taxation is particularly evil.)

"Let me tell you who doesn't believe those things – the Labor Party. Bill Shorten doesn't believe those things. (The Labor Party is evil and we must concentrate on Mr Shorten's lack of personal popularity as the only thing going for us.)

"My message to Bill Shorten is you will never lead a country you want to divide." (Um, when telling a porkie, tell a big porkie. Not since 1975 have our politics been as divisive as that witnessed under the Abbott-Turnbull-Morrison leadership.)

There were and are plenty of people saying key electorates are waiting for this narrower, more doctrinaire Liberal Party with baseball bats.

I think they're wrong. On the evidence of Wentworth, they're machetes."

Source: Pascoe, Michael 'The PM's narrowing of the broad church's gospel is emptying the pews' *The New Daily* 21 October 2018  
<<https://thenewdaily.com.au/news/national/2018/10/21/scott-morrison-wentworth-speech>>

\*\*\*\*\*

"A recent court case indicates the ATO may not be held to their communications if they were made in error, leaving taxpayers in an "awkward" position.

The High Court has refused a taxpayer's application for special leave to appeal against the decision of a full bench of the Federal Court in *Pintarich v Deputy Commissioner of Taxation*.

The Federal Court's ruling found that Mr Pintarich was liable for the entire amount of general interest charge (GIC) on income tax, despite an error in communication from a letter from the deputy commissioner stating that he was not.

The letter, issued under the signature block of the first deputy commissioner, purported to remit all GIC payable by the taxpayer except for a relatively small amount."

Source: Lian, Jotham 'Taxpayer loses out to ATO in 'awkward' court case', Nestegg Newsletter 23 October 2018 < [https://www.nestegg.com.au/tax/12473-taxpayer-loses-out-to-ato-in-awkward-court-case?utm\\_source=LawyersWeekly&utm\\_campaign=05\\_11\\_18&utm\\_medium=email](https://www.nestegg.com.au/tax/12473-taxpayer-loses-out-to-ato-in-awkward-court-case?utm_source=LawyersWeekly&utm_campaign=05_11_18&utm_medium=email)>

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“Taxing red meat would save many lives and raise billions to pay for healthcare, according to new research. It found the cost of processed meat such as bacon and sausages would double if the harm they cause to people’s health was taken into account.

Governments already tax harmful products to reduce their consumption, such as sugar, alcohol and tobacco. With growing evidence of the health and environmental damage resulting from red meat, some experts now believe a “sin tax” on beef, lamb and pork is inevitable in the longer term.

...

The new research looked at the level of tax needed to reflect the healthcare costs incurred when people eat red meat. It found that a 20% tax on unprocessed red meat and a 110% tax on the more harmful processed products across rich nations, with lower taxes in less wealthy nations, would cut annual deaths by 220,000 and raise \$170bn (£130bn).

The resulting higher prices would also cut meat consumption by two portions a week – currently people in rich nations each eat one portion a day. This would lead to a \$41bn saving in annual healthcare costs, the research shows.

...

“Nobody wants governments to tell people what they can and can’t eat,” Springmann said. But the healthcare costs incurred by eating red meat are often paid by all taxpayers, he said: “It is totally fine if you want to have [red meat], but this personal consumption decision really puts a strain on public funds. It is not about taking something away from people, it is about being fair.””

Source: Carrington, Damian ‘Taxing red meat would save many lives, research shows’ *The Guardian* 7 November 2018

<<https://www.theguardian.com/environment/2018/nov/06/taxing-red-meat-would-save-many-lives-research-shows>>

\*\*\*\*\*

“Stamp duties are the worst taxes levied by state governments. They make it more expensive to move home to take a new job across town or in a different town, encouraging people to stay put.

Stamp duties are unfair. One family could pay more tax than another with similar income and assets, simply because it moves house more often.”

Coates, Brendan ‘The state’s worst tax should be abolished’ *Sydney Morning Herald* 6 November 2018 p 19; online as ‘The state’s worst tax has to go’

<<https://www.smh.com.au/national/nsw/the-state-s-worst-tax-has-to-go-20181105-p50e0y.html>>

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## ATTA News December 2018

<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>

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### **1 Presidential column**

This is the time of the year that we reflect back on what we have achieved (or not) for the year, and start to think about what lies ahead for next year. For Australia, 2019 looks like an exciting year, as the first half of the year should see a Federal election. It appears that tax reform will be part of the policy debate between the major parties, in particular whether tax concessions (expenditures) such as negative gearing, should be restricted. This is a great chance for us as academics to be ready to provide reasoned evidence to these important debates.

It is great to see our colleagues receiving recognition for their achievements through promotions. This month is with great pleasure to announce that Helen Hodgson has been promoted to Professor and Elen Seymour has been promoted to Senior Lecturer. In particular, I am excited to be able to share with Helen and Elen in their celebrations, as I also have recently found out that I will be promoted to Professor from January 2109. ATTA and its members have played a pivotal part in any success that I have had – whether it be mentoring, providing me with opportunities and support so I can be a better tax academic. So thank you ATTA.

And a big congratulations to Teresa Pidduck for completion of her PhD and Kathryn James for her DECRA Grant (this is a fantastic outcome in such a competitive arena). Well done to both of you!

Also, there is exciting news about the potential expansion of the Tax Clinic Project at Curtin University. I think this is a great opportunity to provide students the ability to apply their know, as well as assisting those vulnerable in our community. I look forward to hearing more about this at the ATTA Conference.

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Please ensure that you have registered for the ATTA 2019 Conference (details below).

At the ATTA Conference we will have the ATTA AGM, as part of this is a call for Nominations for two Vice President appointments as part of the ATTA Executive (given that Shirley and I will be standing down at the 2019 AGM). There is notice for the ATTA AGM below, together with the Minutes from the 2018 ATTA AGM held at Melbourne.

I look forward to seeing many of you in Perth in January, and wish you all the best as you share time and joy with family and friends over the festive season.

All the best

Brett Freudenberg  
President – ATTA

## **2 ATTA's 31st Invitation to Attend the Conference**

Curtin Law School will host the Australasian Tax Teachers' Association's 31st Annual Conference at the Duxton Hotel in Perth from 16 to 18 January 2019. The theme of the conference is "Taxation, Innovation and Education: Tax in a Changing World".

One of the highlights of the conference this year will be on Wednesday afternoon with the introduction to the Curtin Tax Clinic which has been piloted this year. Wednesday afternoon will also feature a panel discussion on the "tax graduate of the future" with employers and graduates discussing the needs of the next generation of taxation professionals. The keynote speakers include something for everyone:

- Andrew Mills Second Commissioner ATO
- Therese Jefferson of the ARC will discuss impact and funding of research
- Tony Pagone will be giving his first patron's address
- Ali Naroozi, the former Inspector General of Taxation will share his experience with us
- Karen Payne of the Board of Taxation will discuss some of the current policy issues

Registrations for the conference are open until 11 January 2019 at: <https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>. As we have only a month to go, we recommend that you book your accommodation and register for the conference promptly. The Welcome Reception on Wednesday evening, 16 January, will be at our historic St Georges Terrace campus. The conference dinner on Thursday night, 17 January, will be at the iconic Frasers Restaurant in Kings Park, overlooking the city.

Accommodation has been negotiated with the Duxton Hotel for \$175 per night (room only), and can be booked via the link on the conference registration website. If you would prefer to make alternative arrangements, the conference venue is centrally located in Perth and a list of alternative hotels is also available on the website.

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Delegates, family and friends are also encouraged to explore the beautiful city of Perth, its surrounding countryside and wonderful vineyards during their time on the West, and if you stay until Australia Day, you can participate in the celebrations on the foreshore. There are many attractions around Perth and its greater suburbs, many opportunities not to be missed.

#### Papers

The full ATTA 2019 papers need to be emailed to the conference team by 7 January 2019 to be uploaded to the conference website.

Abstracts are no longer being accepted, and papers received after 7 December 2018 have not been considered eligible for the conference prizes.

Standard Registration rate by 11 January 2019, \$660  
ATO Rate (2 days, excluding conference dinner) \$305  
Industry Rate (1 day, excluding conference dinner) \$150  
PhD Student (Full time) registration rate with dinner, \$395  
Accompanying persons - welcome function, \$50  
Accompanying persons - conference dinner, \$140  
Accompanying persons - closing function, \$45

On behalf of the Curtin Law School, we look forward to welcoming you to Perth and trust that you will have a wonderful Conference.

If you have any questions please contact:

Annette Morgan: [annette.morgan@curtin.edu.au](mailto:annette.morgan@curtin.edu.au)

Helen Hodgson: [helen.hodgson@curtin.edu.au](mailto:helen.hodgson@curtin.edu.au)

### **3 Tax clinics**

On the 19 November 2018, the Labor Party announced they would fund 10 tax clinics run by universities around Australia to the value of \$150,000 each per year based on the pilot we have been running at Curtin University. They are actively looking now for the other 9 universities to join the project to help taxpayers in gaining assistance in their taxation affairs. If it is something you feel your university would like to be a part of or if you want to learn some more about the project we have been running then please feel free to contact Annette Morgan ([annette.morgan@cbs.curtin.edu.au](mailto:annette.morgan@cbs.curtin.edu.au)) or 0422844439.

At the ATTA conference in January, the Curtin Tax Team will be holding a session on the Curtin Tax Clinic.

<<https://www.abc.net.au/news/2018-11-19/vulnerable-taxpayers-would-get-free-legal-advice-under-labor/10505940>>

### **4 ATTA AGM agenda 2019**

Date & time: Friday 18 January 2019 at 1.45pm  
Venue: Duxton 1, Duxton Hotel, 1 St Georges Tce, Perth  
Present:  
Apologies:

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1. Minutes of the previous meeting:
2. Matters arising from the minutes:
3. Reports:
  - President's report:
  - Treasurer's report:
  - Secretary's report:
4. Election of 2 Vice Presidents
5. Confirmation of State/Territory/NZ representatives:
6. Appointment of auditor:
7. Expressions of interest for hosting ATTA 2020 (Uni of Tasmania), 2021 and 2022.
8. General business:

## **5 ATTA Annual General Meeting Minutes 2018**

**Date & time:** Friday 19 January 2018 at 3.15pm

**Venue:** The Pavilion, Building H, Monash University, Caulfield Campus

**Present:** There were 55 members present.

**Apologies:** Tom Delany, Michael Dirkis, Colin Fong, Dale Pinto, Michael Walpole, Robin Woellner.

### **1. Minutes of the previous meeting:**

These were signed as an accurate report. Moved by Annette Morgan, seconded by Lisa Marriott, agreed unanimously.

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

Any such matters were dealt with under other items.

### **3. Reports:**

#### **President's Report 2018 ATTA AGM**

Dr. Brett Freudenberg

#### **Year In Review**

2017 has been a big year for many of us – with change and disruption become more a part of our lives. More and more we need to adapt to this change and reflect on what it means for the tax profession, how we teach and research. This change can be unsettling, but can present us with opportunities.

In the midst of this change it is great that we have the constant that is ATTA.

As ATTA president it is my pleasure to be able to do my part to contribute to this great organisation.

Of course, Gordon Cooper our Patron passed away suddenly last year. While this was upsetting to many of us, it was great that our tax family was there for support and to celebrate Gordon's life. The ways that we have tried to celebrate Gordon's contribution include:

- Many of us attended Gordon's funeral
- Tribute in JATTA

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- Letter and card of thoughts to Gordon's wife Kath to let her know her tax family has her in their hearts and thoughts.
- A donation of \$1,000 to the Variety Club.
- IFA-ATTA sponsorship of the Bi-annual Gordon Cooper Memorial Lecture to help pay for an prominent international speaker to attend the ATTA Conference. The first one will be for the 2020 ATTA Conference.
- The Gordon Cooper AM PhD Presentation Prize (which will entitle the winner to free ATTA Conference Registration in the following year). The first one will be for the 2019 ATTA Conference.

## 2017 Initiatives

Some of our initiatives in 2017 have included:

- **LinkedIn ATTA Group** (please contact me if you are not already connected)
- **Advancing Women in Tax Scholarship** of \$5,000 over 5 years (\$1,000 per year) – to assist with publication as well as mentorship. Thank you to Lisa Marriott and Fiona Martin. And I congratulate this year's winner Anna Mortimore.
- **Digitisation of past ATTA papers** with a budget of \$5,000 we are trying to ensure that we have an extensive database available to members of past ATTA papers as well as leading tax pieces (on PANDORA). Thank you to Michael Dirkis for the idea and the many past papers he has provided. And thank you to VP Annette Morgan for leading this project.
- **Life Membership:** At the conference dinner I announce the awarding of ATTA Life Membership to past ATTA-Hill Medal Winners (who join Dr David Smith), these people were: Colin Fong, Professor Adrian Sawyer, Professor Binh Tran-Nam, Michael D'Ascenzo AO, Associate Professor Les Nethercott, Professor Kerrie Sadiq, Professor Michael James Dirkis, Cynthia Coleman, Professor John Prebble QC, Professor Rick Krever, Professor Dale Pinto, Michael Walpole, The Hon. Richard Edmonds, SC, Emeritus Professor Margaret McKerchar, Professor Chris Evans, Patrick Gallagher.
- **Photos of past events & ATTA-Hill Medal Winners:** We have endeavoured to ensure that we have as many as possible photos up from past conferences and winners. Thank you to Robin Woellner for his contributions in this regard – it is greatly appreciated that you have captured these moments for us.
- **Continued support for OUP ATTA Doctoral Series:** I happy to announce that OUP has agreed to continue its support of the Doctoral Series for the 2018 edition. And I congratulate again the 2018 winner Ann Kayis-Kumar.

## ATTA Executive news

- **President-Elect:** I would like to announce that pursuant to Clause 16 of the ATTA Constitution, the ATTA Executive is proud to announce that Professor Lisa Marriott will be President-Elect, with Lisa becoming ATTA President at the end of next year's ATTA AGM.
- Please note there will be two positions available on the ATTA Executive at next year (at the 2019 AGM) – I encourage people think about whether they would like to be part of the ATTA Executive to speak to me about the opportunities it presents.

I extend my gratitude and thanks to the following people:

## ATTA Executive

- Vice-President: Lisa Marriot
- Vice-President: Kathrin Bain

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- Vice-President: Annette Morgan
- Secretary: Brett Bondfield
- Treasurer: Shirley Carlon

#### **2017 ATTA Conference organisers and 2017 JATTA Edition**

- Jonathan Barrett,
- Lisa Marriott, and
- Andrew Smith

#### **2018 ATTA Conference organisers**

- Ken Devos,
- Diane Kraal,
- Jonathan Teoh,
- Wayne Gumly, and
- Shafi Khan

and their professional support team:

- Lesley Soan,
- Kerry Allision, and
- Hannan Sweetman

#### **2018 ATTA Conference Keynote Speakers**

- The Honourable Justice Pagone of the Federal Court
- Andrew Mills Second Commissioner, Law Design and Practice at Australian Taxation Office
- Paul Drum, Head of Policy, CPA Australia
- Ali Noroozi, Inspector General of Tax
- Ian Taylor, Chair of the Tax Practitioners Board

#### **Patron**

- Cynthia Coleman

#### **ATTA Newsletter and Membership Guru**

- Colin Fong

#### **ATTA Website Co-ordinator**

- Maree Magafas (UNSW)

#### **ATTA Auditor**

- Richard Collins

#### **Sponsors**

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Thank you to our sponsors as well – as your generosity is truly appreciated.

- Silver: Oxford University Press
- Dinner: Oxford University Press
- OUP-ATTA Doctoral Prize: Oxford University Press
- Bronze: Thomson Reuters and UniSuper
- Prize Sponsor: CPA Australia and Just Tax Consulting

In a post-script I would like to congratulate this year's **prize winners at the 30<sup>th</sup> ATTA Conference:**

- **Best Tax Doctoral Paper Prize:** Arnaldo Purba: Cross Border Profit Shifting: Evidence from Indonesia
- **Best Tax Research Paper Prize:** Melinda Jane and Andrew Maples: Small Tax Disputes Resolution in New Zealand: Making Taxpayers “Winners” not “Losers”
- **Best Tax Presentation Prize:** Astrid Amilia Suntoro: The Challenges of Implementing Value-Added Tax on E-Commerce Transactions in Indonesia

### **Treasurer's Report 2018 ATTA AGM**

Shirley Carlon

The audited accounts were displayed on the screen at the meeting.

#### **Comments on the accounts:**

The revenue and expenditure statement for 2016-17 reflected a **deficit for the year of \$2,911.**

On the income side there was a small deficit from the 2016 conference held at UNSW Sydney. The university covered the deficit and it is reflected as break-even for the conference activity. The interest income from the Investment Saving Account was \$535. The main outgoings are for the audit & accounting services and the honorariums.

The **accumulated funds at 30 June 2017 were \$70, 091.** The auditor will prepare the tax return for lodgement.

The 29th conference hosted by Victoria University held in 2017 has resulted in a surplus of approximately \$NZ 5,000. The funds will be remitted shortly and reflected in next year's accounts.

At the AGM last year, the meeting approved of \$10,000 of the surplus funds to be used to further the interests of ATTA. As per the president's report, expressions of interest were received by the executive, and two projects were approved. \$5,000 over 5 years (\$1,000 per year) to advance women in tax scholarship. The 2017 awardee was Anna Mortimore, who will be paid shortly. The second \$5,000 has been allocated to cover costs associated with the digitisation of past ATTA papers. To date no costs have been incurred but this project is ongoing.

### **Secretary's Report 2018 ATTA AGM**

I have nothing to add to the fulsome reports of the President and Treasurer.

Brett Bondfield: ATTA Secretary.

#### **4. Confirmation of State/Territory/NZ representatives:**

(ACT): Vacant; (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.

*[post-script that Sonali Walpola at ANU College of Business and Economics has*

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*accepted to be the ACT representative]*

## **5. Appointment of auditor:**

Richard Collins was appointed ATTA auditor.

## **6. Expressions of interest for hosting ATTA 2020 and 2021.**

It was raised that currently we are looking for a host for the 2020 ATTA Conference (which should be an Australian university), as the 2021 ATTA Conference will be hosted in New Zealand.

If you and your institution are interested in hosting the 2020 or the 2021 ATTA Conference please contact the President.

## **7. General business:**

Miranda Stewart informed the meeting that IFA Australia would sponsor a biennial lecture in recognition of Gordon Cooper to be presented at ATTA's Annual Conferences.

The details of various upcoming conferences were advised to the meeting. These will be publicised in the usual way in the ATTA News.

## **8. Conclusion:**

Meeting ended: 4.10pm

## **6 Arrivals, departures and honours**

Congratulations to **Teresa Pidduck** on the award of her PhD on 6 April 2018, on the topic of: *The South African general anti-tax avoidance rule and lessons from the first world: A case law approach*. This was completed through Rhodes University, South Africa and her supervisor was Prof Elizabeth Stack.

\*\*\*\*\*

Congratulations to **Helen Hodgson** who has been promoted to Professor, Curtin University (Curtin Law School) effective from 1 December 2018.

\*\*\*\*\*

Congratulations to **Elen Seymour** on her promotion from 1 January 2019 to Senior Lecturer with the School of Law at Western Sydney University.

\*\*\*\*\*

Congratulations to **Kathryn James** (Monash University) on being given a Discovery Early Career Researcher Award for her project on Reforming the Goods and Services Tax. This project aims to respond to the erosion of Australia's revenue sources by addressing the future of the Goods and Services Tax (GST). The GST taxes less than half of consumer spending and up to \$4.5 billion is lost to avoidance and evasion each year. This project expects to

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generate new knowledge in tax law and policy by using an innovative approach to assess whether possible reform options are viable, sustainable and equitable. Expected outcomes of this project include the formulation of achievable and defensible options that offer a clear path forward on GST reform. This should provide significant benefits to the community by contributing to a fairer and more sustainable tax system capable of meeting the needs of all Australians.

\*\*\*\*\*

Congratulations to **Brett Freudenberg** who has been promoted to Professor, Griffith University effective from 1 January 2019 for outstanding contribution to student learning and teaching.

## **7 New Zealand developments**

Inland Revenue published Interpretation Statement IS 18/06 (Income Tax – Treatment of costs of resource consents) in November. This Interpretation Statement outlines when deductions are permitted for expenditure incurred in obtaining environmental and land consents. The Interpretation Statement covers the deductibility of items such as feasibility expenditure; expenditure on unsuccessful consent applications; expenditure on controlling pollution; and capital expenditure that is depreciable.

The ongoing Tax Working Group (TWG) has had full-day sessions in Wellington and Auckland outlining the detail of their interim report, which was released on 20 September 2018 (available here: <https://taxworkinggroup.govt.nz/>). The day started with an overview of the report from the TWG Chair (Sir Michael Cullen), followed by presentations on tax and inequality. From attending the Wellington session, it would appear that a capital income tax is likely to be in the final recommendations. A large part of the day was dedicated to discussing the taxation of capital income (inclusions, exclusions, inflation, transition, rollover etc). The final report is likely to be available in late January or early February 2019.

Lisa Marriott

## **8 Call for papers**

The Centre for Tax Law have issued a call for papers for a two-day conference in Cambridge, England on July 8-9, 2019.

The topic of the conference is "*Tax justice and tax law*". Possible areas of interest include, but are not restricted to, the following:

- The meanings of ‘tax justice’ and their relation to wider theories of justice, law, the rule of law and the state.
- The relative importance of policymaking, legislation, adjudication, administration and compliance in supporting tax justice.
- The potential conflicts between justice in the treatment of taxpayers and in the distribution of resources.

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- The threats and opportunities for justice in the context of globalisation and the BEPS project.
- The role of tax justice in motivating, justifying, criticising or distorting academic scholarship.
- The relevance or irrelevance of ideas of justice to tax practitioners, judges and legislators.

Abstracts of up to 500 words should be sent to [ctl@law.cam.ac.uk](mailto:ctl@law.cam.ac.uk) by **15 December 2018**.

Here is the link to the announcement: <https://www.ctl.law.cam.ac.uk/press/news/2018/11/call-papers-tax-policy-conference-2019>.

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### **Call for National Reporters: CFC-Legislation (Rust), July 4-7, 2019**

The Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) in cooperation with the Doctoral Program in International Business Taxation is organizing the conference: "Controlled Foreign Company Legislation". The conference will be held from July 4-7, 2019 in the city of Rust (Burgenland). Please find detailed information about the conference and the questionnaire on our website under the following link.

<https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/call-for-national-reporters-cfc-legislation-rust-july-4-7-2019/>

If you are interested in taking an active role in this conference and in preparing the National Report for your country, we would kindly ask you to apply by email to [layomi.gunatilleke-jester@wu.ac.at](mailto:layomi.gunatilleke-jester@wu.ac.at).

The completed application form, your CV and publication list (or link to your academic website) and a few words on your special affinity to the topic (e.g. having published extensively, having worked in this area, being part of a related group or organisation) should be submitted by January 10, 2019.

The conference board will select the National Reporters, and all applicants will be informed whether they have been selected or not, by email.

The deadline for submission of the National Report will be Wednesday, May 15, 2019. Also this year the conference will be preceded by a doctoral seminar about the topic in the afternoon, which will be held on Thursday, July 4, 2019 and a welcome dinner. The working sessions will be held all day on July 5-6, 2019 and the conference will end on Saturday, July 6, 2019 after dinner.

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### **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](mailto:tax.policy@anu.edu.au) for review.

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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](mailto:tax.policy@anu.edu.au) , we look forward to hearing from you.

## **9 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. I hope to update this on an annual basis. If the thesis has been published or made available electronically, this is indicated. I acknowledge many people who have supplied information for this list. Please let me know of any errors or omissions.

\* indicates SJD

### **Completed ones**

#### **Author, Title, Institution, Supervisor/s, Completion, Publication or availability**

Abdellatif, Mahmoud Mohamed Khalil *The appropriate tax treatment of intellectual property rights in developing countries: reference to pharmaceutical industry in Egypt and India*, University of New South Wales, School of Taxation and Business Law, Prof John Taylor and A/Prof Binh Tran-Nam, 2010  
[http://www.unsworks.unsw.edu.au/primo\\_library/libweb/action/dlDisplay.do?docId=unsworks\\_10090&vid=UNSWORKS](http://www.unsworks.unsw.edu.au/primo_library/libweb/action/dlDisplay.do?docId=unsworks_10090&vid=UNSWORKS); *Taxing intellectual property transactions in developing countries: the case of pharmaceutical industry in Egypt and India*, Lambert Academic Publishing, 2013

Abdul Hamid, Suhaila, *Tax compliance behaviour of tax agents: A comparative study of Malaysia and New Zealand*, University of Canterbury, Department of Accounting & Information Systems, Prof Adrian Sawyer & Associate Prof Andrew Maples, 2014

Abdul-Jabbar, Hijat *Income tax non-compliance of small and medium enterprises in Malaysia: Determinants and tax compliance costs*, Curtin University of Technology, Prof Jeff Pope and Prof Dale Pinto, 2009

Ahmed, Akhter *The macroeconomic impact of foreign aid to developing countries*, Deakin University Faculty of Business and Law, 1996  
<http://tux.lib.deakin.edu.au/adt-VDU/public/adt-VDU20040907.174003>

Ainsworth, Andrew B *Institutional investors: an analysis of investment style, dividends and trading behaviour*, University of New South Wales School of Banking and Finance, Associate Professor David Gallagher and Dr Kingsley Fong, 2009  
<http://unsworks.unsw.edu.au/fapi/datastream/unsworks:7349/SOURCE01>

Alvey, John *A public policy case study of the introduction of the GST - Goods and Services Tax*, University of Queensland Business School, Prof Ken Wiltshire, & Dr Amanda Roan, 2014

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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

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>

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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

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 *Tax discrimination in international commerce: should bilateral tax treaties respond to the pressure of global trade?* Monash Business School, Profs Rick Krever & Vince Morabito, 2015

Buchanan, Neil Harold *What do we owe our future generations?* Monash Business School, Prof Rick Krever & Dr Kathryn James, 2016

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

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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  
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Cass, Bettina *Women, children and the state: A study of child endowment and family allowances in Australia 1916-1981*, University of New South Wales, 1984

Celestin, Lindsay C *Formulary approach to the taxation of transnational corporations: a realistic alternative?* University of Sydney Faculty of Law, Prof Richard Vann, 2000 [http://setis.library.usyd.edu.au/adt/public\\_html/adt-NU/public/adt-NU20020917.133138](http://setis.library.usyd.edu.au/adt/public_html/adt-NU/public/adt-NU20020917.133138) or <http://ses.library.usyd.edu.au/handle/2123/846>

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Cleary, Jo *The evolution of the regulation governing superannuation funds since 1936*, Bond University, Profs Duncan Bentley and John Farrar, 2010

Cleaveland, Mary Catherine *The relationship between R&D investment and dividend payment tax incentives and their role in the dividend tax puzzle*, Georgia State University Robinson College Of Business, Dr Ernest R Larkins, Fred A Jacobs, Detmar W Straub and Sally Wallace, 2006  
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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

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French, Rebecca *The constitutional prohibitions in Sections 51(2) and 99 against the Commonwealth discriminating between or giving preference to states in laws 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)

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Hill, Peter *The quest for the Holy Grail of taxpayer certainty - the history of the law and administration of Australian tax rulings*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Michael Walpole and A/Prof Mark Burton (University of Melbourne), 2013

Hodgson, Helen *A comparative historical analysis of developments in the family tax-transfer system in Australia and the United Kingdom between 1972 and 2007*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Profs Chris Evans (Atax) and Bettina Cass (University of New South Wales, Social Policy Research Centre), 2013  
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Huang, Eva *Fiscal considerations for sustainable public funding of urban old-age pensions in the People's Republic of China*, University of Sydney Business School, Prof Tyrone Carlin, 2016

Hustler, Murray H *Tax haven use and control: a study of tax haven use by Australian public companies and the development of controlled foreign company legislation in Australia*, University of Sydney, 1994

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Ibrahim, Idawati *Electronic filing of personal income tax returns in Malaysia: Determinants and compliance costs*, Profs Jeff Pope & Dale Pinto, Curtin University School of Economics and Finance, 2013

Ihalanayake, Ranjith *Economics of tourism taxation: a study of tourism taxes in Australia*, Victoria University School of Applied Economics Faculty of Business and Law, Dr Sarath Divisekara & Ass Prof Alan Morris, 2007  
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Ingles David James *Options for reforming the interaction of tax and social security in Australia*, Australian National University, 2002

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Italia, Maria A *taxpayer privilege for Australia*, Victoria University College of Business, Professor Duncan Bentley, 2015

Jain, Saurabh *Effectiveness of the beneficial ownership test in solving conduit company cases*, Victoria University of Wellington, School of Accounting & Commercial Law, Profs John Prebble and Kevin Holmes, 2012, Amsterdam, International Bureau of Fiscal Documentation, 2013

James, Kathryn *Explaining the rise of the value added tax – a challenge to the conventional approach*, Monash University, Profs Graeme Hodge, Stephen Barkoczy and Dr Patrick Emerton (and Profs Rick Krever and Jeffrey Waincymer), 2013, *The rise of the value added tax*, Cambridge, UK, Cambridge University Press, 2015

Jaques, Julianne *The cash flow corporate tax as an integration mechanism*, University of Melbourne Faculty of Law, Prof Graeme Cooper, 2004 \*

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, 2016

Jeffery, Ramon *The changing global economy: the role of sovereignty and jurisdiction in the creation and elimination of distortions to trade associated with international taxation*, University of Cambridge, 1998, *The impact of state sovereignty on global trade and international taxation*, The Hague, Wolters Kluwer Law & Business, 1999. Awarded the Mitchell B Carroll Prize, 1998.

Jiang, Tingsong *Economic instruments of pollution control in an imperfect world: theory, and implications for carbon dioxide emissions control in China*, Australian National University, 2001

Jiang, Yuanyuan *Taxes, debt, and firm value: New evidence*, Yale University, Shyam Sunder, 2004

Jogarajan, Sunita *Double taxation and the League of Nations in the 1920s*, University of Sydney Faculty of Law, Prof Richard Vann, 2016

Johnson, D *Tax avoidance with Canada, with comparative references to Australia and the United Kingdom*, London, University College, 1971

Johnston, Vanessa Lea *Moving towards a low carbon economy in Australia - a taxing question? A comparison of tax laws that affect the cost of road transport activities in Australia and Germany*, Monash University, Prof Stephen Barkoczy and Rowena Cantley-Smith, 2016

Jone, Melinda *Tax dispute systems design: international comparisons and the development of guidance from a New Zealand perspective*, University of Canterbury, Prof Adrian Sawyer and A/Prof Andrew Maples, 2017

Jones, Chris *Corporate financial policy and taxation*, Australian National University, 1988

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Joseph, Sally-Ann *How can the corporate income tax system be modified to facilitate and support environmentally sustainable business practices?* University of New South Wales, Australian School of Business, School of Taxation and Business Law, A/Prof Binh Tran-Nam and A/Prof Lisa Marriott (Victoria University of Wellington), 2014

Jun, Aelee *Essays on the value of Australian dividends and imputation tax credits*, University of Sydney School of Business, Faculty of Economics and Business, Ass Prof Graham Partington and Dr Max Stevenson, 2008

Karagiannidis, Socrates *Mergers and acquisitions in Australia: reasons and timing*, Victoria University Centre for Strategic Economic Studies Faculty of Business & Law, Prof Peter Sheehan, 2010  
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Khan, Muhammad Aslam *The feasibility of introducing a value-added tax in Pakistan*, Australian National University, 1995

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), 2017

Kobetsky, Michael *Taxation of branches of international banks: towards a multilateral tax treaty approach*, Deakin University School of Law, Prof Rick Krever, 2004

Koowattanatianchai, Nattawoot *Promoting technological investment in the Australian rail freight sector: evaluating the feasibility of accelerated depreciation*, Southern Cross University, Michael Charles and Ian Eddie, 2011  
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### **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

Allen, Christina *Redesigning deductions in the Australian tax law: a response to the intangible world*, University of Western Australia, Prof Rick Krever and Dr Ian Murray

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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)

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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 & A/Prof 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

Beale, Tim *The adoption of a destination-based cash flow tax in the Australian tax system to combat multinational tax avoidance*, Queensland University of Technology, Prof Kerrie Sadiq and Dr Bronwyn McCredie

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

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

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Chen, Siew Yee, *The magnitude of base erosion & profit shifting (BEPS) of multinational enterprises (MNEs) with their business operations in New Zealand*, University of Canterbury, Prof Adrian Sawyer, A/Prof Andrew Maples

Cheng, Selina *Can Australia step further in protecting environment by using trade-restrictive measures?* University of New South Wales, Australian School of Business, School of Taxation and Business Law, Bill Butcher & 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

Cross, Eflinna *Contractor vs employee*, Griffith University, 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

Deutscher, Nathan *Empirical essays in intergenerational mobility and early childhood human capital*, Australian National University, Prof Robert Breunig

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/Profs 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

Grey, Carole *Archival research on the development of the General Anti-Avoidance Rule in the Australian income tax legislation*, University of Sydney

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Law School, Profs Richard Vann and John Taylor (UNSW School of Taxation and Business Law)

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

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

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

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)

Liu, Ferry *Assessing the tax compliance costs of small and micro enterprises operated by individuals in Indonesia*, UNSW Sydney School of Taxation and Business Law, Profs Chris Evans and Binh Tran-Nam

Lu, Connie *The New Zealand GST experience*, University of Auckland, Prof Craig Elliffe

McMillan, Jim *Tax audits in Indonesia: growing the tax base*, University of South Australia Law School, Prof Roman Tomasic & Dr Robert Whait, 2019

Ma, Wan Fu Maggie *The influence of social norms on Small and Medium sized Enterprises (SMEs) tax compliance in China*, University of Western Australia, Profs Nolan Sharkey & Rick Krever

Makara-Majinda, Tshepiso *Administrative and compliance costs of VAT for small and medium enterprises in Botswana*, Curtin University, Profs Jeff Pope and Dale Pinto

Meng, Jingyuan *Inequality and taxation*, University of Sydney Faculty of Law, Profs Patricia Apps & Ray Rees (University of Munich), 2014

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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 by charities: do Australian legal restraints maintain an intergenerational balance?* 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

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 Gemmell 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 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, University of Tasmania

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 consumption compared with the current approach?*, University of Canterbury, Prof Adrian Sawyer, A/Prof Andrew Maples

Prasetyo, Kristian Agung *An analysis into the Indonesian taxpayers' compliance behaviour*, Curtin University, Prof Dale Pinto and Dr Prafula Pearce

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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

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

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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

van der Walt, Nicolaas Johannes (Johan) *The global shift to transparency and the potential impact thereof on the traditional tax paradigm*, ANU College of Asia & the Pacific, School of Regulation and Global Governance (RegNet), Prof. Valerie Braithwaite; Prof. John Braithwaite; Michael D'Ascenzo

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*, University of Western Australia, Profs Rick Krever and Nolan Sharkey

Zhang, Xiao (David) *Tax systems and the fourth wave: explorations of the internet 'tax leak'*, University of Canterbury, Prof Adrian Sawyer and Dr Rob Vosslamber

Other resources:

Australian Digital Theses Program 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>

ORP Index (Directory of Ongoing Research Projects in European Countries) ([www.ORPIndex.com](http://www.ORPIndex.com)) is the only and overall source of the information on more than 180 000 ongoing research projects including ongoing doctoral (Ph.D) and master theses available in European Countries and on more than 400 000 organizations/contact details related to these projects in European Countries taking part in such research activities.

ProQuest Digital Dissertations <http://www.lib.umi.com/dissertations/gateway> for subscribers only

UNESCO Clearing House on Electronic Theses and Dissertations <http://www.eduserver.de/unesco>

Universal Index of Doctoral Dissertations in Progress <http://www.phddata.org>

Various university online library catalogues, eg Australian National University, Deakin University, University of New South Wales, University of Sydney etc.

Some individual Australian academic websites include:

Australian National University College of Law

<http://law.anu.edu.au/researchStudents/MeetStudents.asp>

Monash Business School

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<https://www.monash.edu/business/business-law-and-taxation/research/graduate-research-degree-students>

University of Canterbury Accounting & Information Systems Postgraduate Students Profiles

[http://www.acis.canterbury.ac.nz/people/postgraduate\\_students](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

## **10 ATTA Member Completes Sydney-Gong Ride for MS**

Tax Teacher and Tax Researcher Colleagues,

Many thanks to those of you that have already given a donation. I am aiming to raise \$1,000 this year to support those with MS and their families.

Please consider donating to my effort. I just missed my 2 hour goal (2 hours 4 minutes).

Link below.

Cheers

<https://www.msgongride.org.au/index.cfm?fuseaction=donorDrive.participant&participantID=33487>

Dale Boccabella

## **11 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.

### **High Court of Australia**

*Commissioner of State Revenue v Placer Dome Inc* [2018] HCA 59

Stamp duties – Land-holding corporations – Acquisition of controlling interest –

Whether corporation a "listed land-holder corporation" within meaning of Pt

IIIBA of Stamp Act 1921 (WA) – Whether value of land to which corporation

entitled 60 per cent or more of value of property to which it was entitled –

Valuation methodologies – Whether corporation had legal goodwill – Meaning of

legal goodwill – "Added value" approach to goodwill considered – Going

concern value and goodwill distinguished.

Words and phrases – "acquisition", "assessment", "controlling interest",

"custom", "discounted cash flow methodology", "going concern value",

"goodwill", "listed land-holder corporation", "net asset value multiple",

"property", "sources of goodwill", "stamp duty", "synergies", "top down".

<<https://jade.io/article/622996>>

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## Federal Court of Australia

*Burton v Commissioner of Taxation* [2018] FCA 1857, McKerracher J, 27 November 2018  
Taxation - appeal from an objection decision of the Commissioner of Taxation - where the taxpayer made gains from investments in the United States - where tax was paid in the United States on the gains realised - where the gains were also taxable under Australian tax law as capital gains - where the Commissioner denied the taxpayer a foreign income tax offset against his tax liability in Australia on the gains to the extent of half of the United States tax paid – issue as to what constitutes double taxation – consideration of Australia’s foreign income tax offset provisions in Div 770 of the *Income Tax Assessment Act 1997* (Cth), particularly s 770-10(1) – construction of the terms ‘included in’ and ‘in respect of’ in s 770-10(1) – whether the Commissioner’s construction is inconsistent with Art 22(2) of the Convention between the Government of Australia and the Government of the United States of America for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income

Held: an amount cannot be said to have been doubly taxed where it is not an amount included in assessable income

Held: the construction of s 770-10(1) adopted by the Court is not inconsistent with Art 22(2) of the Convention and the ‘general principles’ it espouses

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1857>>

*Deputy Commissioner of Taxation v Shi* [2018] FCA 1915, Yates J, 27 Nov 2018  
Practice and procedure - ex parte application for freezing orders - whether real risk of removal or dissipation of assets

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2018/2018fca1915>>

*Commissioner of Taxation v Cassaniti* [2018] FCAFC 212, Greenwood, Logan, Steward JJ, 30 November 2018

Income tax – withholding payments – where primary judge found respondent was entitled to a credit for amounts said to be withheld from salary or wages paid to her pursuant to s 18-15(1) of Sch 1 to the *Taxation Administration Act 1953* (Cth) – whether primary judge erred in accepting the veracity of the respondent’s purported PAYG payment summaries, payslips and written offers of employment – where Commissioner of Taxation contended that the documents had either not been properly proven or were a recent invention – whether respondent had been given proper notice of the contention of recent invention – whether primary judge erred in failing to draw an inference from respondent’s failure to call certain witnesses

<<https://jade.io/article/622598>>

Colin Fong

## 12 Vacancies

### Professorship of Taxation Law Faculty of Law in association with Worcester College, Oxford

Professorship of Taxation Law in association with Worcester College

Start date: as soon as possible and ideally no later than 1 September 2019

The Professorship of Taxation Law provides an excellent opportunity for an enthusiastic candidate with outstanding intellectual leadership skills to consolidate and enhance Oxford’s reputation as a centre for excellence in research and teaching in tax law. As well as offering

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tax courses as part of its undergraduate and postgraduate degrees, Oxford is home to the part-time MSc in Taxation, launched in 2016, which is taught jointly with colleagues at the Centre for Business Taxation in the Saïd Business School, so this is a particularly exciting time to join the tax community in the university. The successful candidate will have an outstanding record of research and publications in taxation law, the ability to teach and supervise students at all levels, and the capacity to set out and implement a strategic vision for tax law at Oxford.

Applications for this post are to be made online. To apply for this role and for further details about how to apply, including the job description and selection criteria, please click on the link below.

The closing date for applications is 12.00 noon on Monday 7 January 2019.

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

**Contact Person:** Anna Malkin

**Vacancy ID:** 138068

Contact Number:

**Closing Date:** 07-Jan-2019

**Contact Email:** professorships@admin.ox.ac.uk

<[https://www.recruit.ox.ac.uk/pls/hrsliverecruit/erq\\_jobspec\\_version\\_4.display\\_form](https://www.recruit.ox.ac.uk/pls/hrsliverecruit/erq_jobspec_version_4.display_form)>

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**Tax Administration Research Centre has vacancies for three Postdocs, Senior Lecturer and Associate Professor positions.**

We welcome applications from those from any relevant disciplinary background who have a particular interest in tax administration and policy. For more details, visit our "[Making the Exceptional Happen](#)" page.

We can offer you:

- the freedom (and the support) to pursue your intellectual interests and to work creatively across disciplines to produce scholarly impact-led research of international excellence
- the opportunity to work with a team with links to international organisations and national tax authorities
- support teams that understand the University-wide research and teaching goals, and partner with our academics accordingly
- an Innovation, Impact and Business directorate that works closely with our academics, providing specialist support for external engagement and development
- our Exeter Academic initiative supporting high performing academics to achieve their potential and develop their career
- a multitude of staff benefits including sector-leading benefits around maternity, adoption and shared parental leave (up to 26 weeks full pay), paternity leave (up to 6 weeks full pay), and a new fertility treatment policy
- and, a beautiful campus set in the heart of stunning Devon

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For further information, or to discuss the role, please contact Christos Kotsogiannis, Centre Director, email [tarc@exeter.ac.uk](mailto:tarc@exeter.ac.uk) or telephone (01392) 723464. Closing date 14th January.

### **13 PhD Programs**

#### **PhD Program at Tulane University (New Orleans)**

The Department of Economics at Tulane University encourages students to apply to its doctoral program in Economics. Women and minorities are especially encouraged to apply. The program is small and selective, and leads to the degree of Ph.D. in Economics. Students in the last two graduating cohorts have found employment as professional economists in academic institutions (like Illinois State and Mississippi State), government (like the Congressional Research Service), “think tanks” (like the Urban Institute), or private sector consulting firms (like Cornerstone).

The program is based in the Department of Economics, and it provides the standard rigorous training in econometrics and economic theory (the Ph.D. is officially classified as a STEM field). A signature feature of the program is that it facilitates and emphasizes a very strong applied focus. To this end, the program has an unusually large number of close associations with nationally recognized academic programs at Tulane, in order to foster interdisciplinary outreach in doctoral education, including partnerships with the Stone Center for Latin American Studies, the School of Public Health and Tropical Medicine, the Department of Earth and Environmental Sciences, the Murphy Institute for Political Economy, the Education Research Alliance, the CEQ Institute, the Disaster Resilience Leadership Academy, the Freeman School of Business, the Computer Science Department’s program in Artificial Intelligence, and RAND’s Gulf States Policy Institute. Indeed, the typical graduate has taken courses in one or more of these partner programs, has authored and submitted research papers for publication with them, and often has also received financial support and faculty dissertation mentorship from them.

Applications for the Fall 2019 semester (starting in August 2019) are now being accepted. Students who are interested in the fields of public economics, the economics of education, economic development (especially inequality and poverty in developing countries), and health economics are strongly encouraged to apply. Tuition waivers and fellowships are awarded on a competitive basis, but typically all of admitted students receive a generous stipend.

Further information about the department can be found at <https://liberalarts.tulane.edu/departments/economics>, and specific details about the doctoral program can be found at <https://liberalarts.tulane.edu/departments/economics/academics/graduate/phd> .

Please contact Professors John Edwards (at [edwards@tulane.edu](mailto:edwards@tulane.edu) ) or James Alm (at [jalm@tulane.edu](mailto:jalm@tulane.edu)) for further details on the program.

#### **PhD-Program: DIBT / Doctoral Program in International Business Taxation**

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Dear Colleagues,

We are proud to announce that the WU has a “**Doctoral Program in International Business Taxation**” (**DIBT**) that is going into its 9<sup>th</sup> year. This is a 3-year PhD program offered in **English** only, and it is open to outstanding students from all over the world who are interested in an excellent doctoral education preparing them for doing research in international business taxation.

The Doctoral Program provides high-quality interdisciplinary training for graduates in the field of international taxation, including and combining the disciplines of public finance, international tax law and cross border tax management. Although students will write their doctoral thesis in their own discipline (law, business, public finance, economic psychology), they will be exposed to intensive interdisciplinary discussions during their stay in Vienna. The opening of traditional tax training to other disciplines, such as economic psychology, history, political science, ethics and legal philosophy (always in the context of taxation), promotes a broadening of horizons and a more comprehensive approach to research questions. Best possible standards in both research and teaching are guaranteed by a faculty of renowned scholars, who have published in the most prominent journals of their respective research fields and have proven willingness and ability to do interdisciplinary research. The most distinguished professors in tax law, business administration and public finance are either on the faculty of this program or have agreed to teach courses, give workshops or to discuss research ideas and preliminary research results with the PhD students in Vienna. Students will be integrated into the research activities of the WU institutes dealing with taxation issues.

During the first year, students will be required to attend many comprehensive courses to provide the basic knowledge necessary for interdisciplinary working. The second and the third years will be dedicated to seminars offering different perspectives on taxation, a research stay abroad, additional optional workshops, and especially to research on the thesis. Throughout the three years, a research seminar will supplement the students’ training.

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

Please help us to spread the news at your university as you may have contact with promising students. Information about the Program can be found in our [INFO-SHEET](#) and [POSTER](#). We would kindly ask that you forward the links for the poster and the info-sheet to them. Applications will be accepted **from November 1, 2018 to February 15, 2019** for the upcoming academic year 2019/20.

## **14 Tax and related meetings**

### **Local**

The **2019 ATTA conference** will be hosted by Curtin University from 16th January to 18 January 2019

The theme of the 2019 ATTA Conference is "Taxation, Innovation and Education: Tax in a changing world"

The call for abstracts and registrations will be occurring later in 2018.

For more information, please contact:

- Annette.Morgan@cbs.curtin.edu.au

<https://businesslaw.curtin.edu.au/our-research/conferences/atta-conference-2019/>

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### **Future of the Professions Conference**

You are invited to register to attend the Future of the Professions Conference being hosted by Griffith University (Brisbane) from the 6<sup>th</sup> to the 8<sup>th</sup> of February 2019. Registration starts from \$85 for one day – or three days for \$200. While there are speakers representing many professions, there are tax representations with Ali Noroozi (previous Inspector General of Taxation), Ian Taylor (Chair of the Tax Practitioners Board); Steve Healey (Grant Thornton) and John Ioannou (Deloitte Private).

For details please see: <http://www.cvent.com/events/professional-futures-conference-challenges-and-opportunities-for-21st-century-professions/event-summary-7e095c04d4a243a8a57066487b7b55d1.aspx>

### **20th Anniversary of the GST in Australia: Where policy meets reality**

Join UNSW Taxation and Business Law at this 2 day conference and dinner as we mark the anniversary of the Australian GST and discuss its past and its future. This event will be on 25 and 26 March 2019 and held in Sydney Australia. All speakers are experts in taxation law and policy. The format is two full days of conference presentations and discussions with a networking dinner on Monday 25 March at The Tea Room Queen Victoria Building. The keynote speakers will include Australian and European experts on GST and GST implementation as well as commentators on consumption tax policy. The conference program will consider some lingering technical issues associated with our GST law as well as policy issues. This conference is of interest to lawyers and accountants practising in GST Law, representatives of the Australian Tax Office and Treasury, GST specialists from the corporate world, and academics.

Conference Fee: The conference fee includes the following: Attendance at the two day conference and all conference catering at Sydney Hilton, conference dinner at The Tea Room Queen Victoria Building on Monday 25 March

Access to the conference papers before and after the conference

Conference fees, including GST are as follows: Early Bird registration \$950, closes 1 February, 2019

Standard registration \$1,110, closes 18 March, 2019

Event organiser: Maree Magafas [m.magafas@unsw.edu.au](mailto:m.magafas@unsw.edu.au) (+61) 2 9385 9549

The **Tax Institute's** website [www.taxinstitute.com.au](http://www.taxinstitute.com.au) lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email [phillipacardigan@taxinstitute.com.au](mailto:phillipacardigan@taxinstitute.com.au) or register online at [www.taxinstitute.com.au](http://www.taxinstitute.com.au) Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email, [nationalevents@taxinstitute.com.au](mailto: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>

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## **Institute for Fiscal Studies Conferences and seminars**

<http://www1.ifs.org.uk/conferences/index.shtml>

### **Institute for Austrian and International Tax Law 2019 events:**

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

The WU Transfer Pricing Center at the Institute for Austrian and International Tax Law of WU (Vienna University of Economics and Business) is pleased to invite you to the next Global Transfer Pricing Conference on the topic “**Transfer Pricing Developments around the World 2019**”, Vienna, February 17-19, 2019. The year 2018 has witnessed considerable developments on transfer pricing around the world. The OECD has kept working on the implementation of the outcomes of the changes incorporated in the 2017 Transfer Pricing Guidelines, as well as on further guidance on new topics. The European Union and its Joint Transfer Pricing Forum have undertaken major work to align transfer pricing rules in Europe. In the United States, several court cases as well as the US tax reform have had a relevant impact on various transfer pricing issues. Moreover, numerous developing countries and emerging economies have changed their transfer pricing practices and the United Nations has been working on updating its 2017 Transfer Pricing Manual. With about 40 worldwide leading transfer pricing experts from academia, international organisations, the business community, government and advisory firms, the Global Transfer Pricing Conference will present and debate these changes and will provide insights and updates on the future global developments on transfer pricing. The Conference will open with a welcome cocktail reception on Sunday, February 17, 2019 starting at 18:30 at the Institute for Austrian and International Tax Law, Building D3, 2nd floor, Welthandelsplatz 1, 1020 Vienna. The working sessions will be held all day on February 18 and 19, 2019, at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. Please find further details here <<https://www.wu.ac.at/taxlaw/institute/wutpc/debate/global-transfer-pricing-conference-transfer-pricing-developments-around-the-world-2019>> and in the brochure <<https://www.wu.ac.at/taxlaw/institute/wutpc/debate/global-transfer-pricing-conference-transfer-pricing-developments-around-the-world-2019>>, including the programme, list of speakers and the application form.

26th Viennese Symposium on International Tax Law “**Tax Treaties and Procedural Law**”, which will be held in English in Vienna on Monday, June 17, 2019. This symposium will be organized by the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) in cooperation with the IFA (International Fiscal Association), Austrian Branch. Participation will be free of charge. Please find the invitation on our website [www.wu.ac.at/en/taxlaw](http://www.wu.ac.at/en/taxlaw). For administrative purposes, please register via the Online-Form. If you have any questions, please contact Ms Hedwig Pfanner ([hedwig.pfanner@wu.ac.at](mailto:hedwig.pfanner@wu.ac.at)).

The Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) in cooperation with the Doctoral Program in International Business Taxation is organizing the conference: “**Controlled Foreign Company Legislation**”. The conference will be held from July 4-7, 2019 in the city of Rust (Burgenland). Please find detailed information about the conference and the questionnaire on our website under the following link. <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/call-for-national-reporters-cfc-legislation-rust-july-4-7-2019/>

If you are interested in taking an active role in this conference and in preparing the National Report for your country, we would kindly ask you to apply by email to [layomi.gunatilleke-jester@wu.ac.at](mailto:layomi.gunatilleke-jester@wu.ac.at).

The completed application form, your CV and publication list (or link to your academic website) and a few words on your special affinity to the topic (e.g.

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having published extensively, having worked in this area, being part of a related group or organisation) should be submitted by January 10, 2019.

The conference board will select the National Reporters, and all applicants will be informed whether they have been selected or not, by email.

The deadline for submission of the National Report will be Wednesday, May 15, 2019. Also this year the conference will be preceded by a doctoral seminar about the topic in the afternoon, which will be held on Thursday, July 4, 2019 and a welcome dinner. The working sessions will be held all day on July 5-6, 2019 and the conference will end on Saturday, July 6, 2019 after dinner.

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

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>  
Current Issues in International Tax Planning 27 February - 1 March 2019, Amsterdam  
Principles of Transfer Pricing 25-29 March 2019, Amsterdam  
Managing European Tax Affairs 13-14 May 2019, Amsterdam  
The BEPS Multilateral Convention and Its Impact on Tax Treaties 20-21 June 2019, Amsterdam

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

IFA 2019 Congress in **London**, United Kingdom, 8-12 September 2019

<https://www.ifa.nl/congresses/ifa-2019-london>

Subject 1: Interest deductibility: the implementation of BEPS Action 4

Subject 2: Investment Funds

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

**International Tax Planning Association Forthcoming meetings**

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

**The Tax Research Network's 28th Annual Conference** Monday 9th to Wednesday 11th September 2019. It will be hosted by the [Lancashire School of Business and Enterprise](#) at the Preston campus of the University of Central Lancashire (UCLan).

UCLan will also hosting the annual conference of the [Society of Legal Scholars](#) in the week preceding the TRN conference (3 – 6 September). We understand that SLS will schedule their tax stream for the end of that week. We hope that many of you will be able to attend both events.

Our neighbours, Edge Hill University, in Ormskirk (30 minutes by train from Preston) will be hosting the Accounting History Review conference which starts on the afternoon of Tuesday 10th September. We will arrange our programme to accommodate those who may wish to move on to this event. Their call for papers is at <http://explore.tandfonline.com/cfp/bes/rabf-annual-conference-cfp-2019> .

The call closes on 15 February.

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Preston is located next to the M6 motorway and its railway station lies on the West Coast Mainline with direct services to Manchester Airport, London, Birmingham, Glasgow and Edinburgh. [UCLan's campus](#) is a short walk from the station.

We will be building on the success of the Education Day at our 2018 Birmingham conference and are putting together a programme for the Wednesday which will be of value to tax educators as well as researchers and scholars.

We will be heading out to the 14th Century [Samlesbury Hall](#) for the Conference Dinner.

The call for papers will open towards the end of January.

We will update the conference page on our website as more detailed arrangements are finalised: <http://trn.taxsage.co.uk/conference-2/>

In the meantime if you have any suggestions or questions about the Conference or what else to do while you are in Lancashire, do please email the organisers at UCLan: David Massey: [diamassey@uclan.ac.uk](mailto:diamassey@uclan.ac.uk) or Debbie Wood: [dwood8@uclan.ac.uk](mailto:dwood8@uclan.ac.uk)

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

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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

[http://www.nswbar.asn.au/docs/professional/prof\\_dev/CPD/programme/index.php](http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php)

Law Council of Australia

<http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

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

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>

See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

## **15 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**

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*Austaxpolicy*: The Tax and Transfer Policy Blog <<http://www.austaxpolicy.com>> Recent postings include:  
Why Australia's Compulsory Superannuation System Discriminates Against Middle-Income Earners, Ross Guest, 12 November 2018  
Tax Reform on Gas Is Welcome, But Other Difficult Issues Lie Ahead, **Diane Kraal**, 07 November 2018  
Behavioural Insights and Public Policy: A Discussion – Part 2, Maria Sandoval Guzman, 05 November 2018  
Tinkering can achieve a lot. Politics isn't broken, **Emily Millane**, 16 November 2018  
Is the Proportion of Net Benefit Recipients a Concern? A Reply to Peter Whiteford, Terrence O'Brien and Robert Carling, 29 November 2018  
The Deterrent Effect of Whistleblowing on Tax Collections, Eli Amir, Adi Lazar and Shai Levi, 26 November 2018  
Lessons from Australia's Tampon Tax Repeal: A Path to Gender Equality for the United States to Follow, Bridget J Crawford, 20 November 2018, comment by **Rebecca Millar**, 05 December 2018  
Why Social Policy Counts, Peter Whiteford, 07 December 2018  
Are Tax Cuts Just Not Cutting It? Improving the Efficiency of the Corporate Tax System, **Ann Kayis-Kumar**, 11 December 2018

**Dabner, Justin** 'Should Australia introduce a Japanese style joint crediting mechanism?' (2018) 35 *Environmental & Planning Law Journal* 659-669

Garnaut, Ross 'How to build a 21<sup>st</sup> century business tax system' *Australian Financial Review* 10 December 2018 p 39 online as 'How to build a business tax system fit for the 21st century' <<https://www.afr.com/news/economy/how-to-build-a-business-tax-system-fit-for-the-21st-century-20181209-h18wlh>>

Holden, Richard & Dixon, Rosalind 'Fresh thinking: the carbon tax that would leave households better off' *The Conversation* 21 November 2018 <<https://theconversation.com/fresh-thinking-the-carbon-tax-that-would-leave-households-better-off-107177>>

Holden, Richard 'Vital Signs: why now is the right time to clamp down on negative gearing' *The Conversation* 30 November 2018 <<https://theconversation.com/vital-signs-why-now-is-the-right-time-to-clamp-down-on-negative-gearing-107370>>

Irvine, Jessica 'Getting down to brass tax' *Sydney Morning Herald* 28 November 2018 pp 16-17 (second of a five-part series The Future Fix. Examined how Australians have been fighting about tax since colonial days.

Murray, Cameron 'Stamp duty fever: the bad economics behind swapping stamp duty for land tax' *The Conversation* 14 November 2018 <<https://theconversation.com/stamp-duty-fever-the-bad-economics-behind-swapping-stamp-duty-for-land-tax-106841>>

Spies-Butcher, Ben 'Two birds with one stone. How better taxing super could fund aged care' *The Conversation* 12 November 2018 <<https://theconversation.com/two-birds-with-one-stone-how-better-taxing-super-could-fund-aged-care-103767>>

**Voight, Thea** & Verreynne, Martie-Louise 'Director appointments: expressing board care and diligence' (2018) 41 *University of New South Wales Law Journal* 1335-1367

Whiteford, Peter; Phillips, Ben; Bradbury, Bruce; Stanton, David; Gray, Matthew, and **Stewart, Miranda** 'It's not just Newstart. Single parents are \$271 per fortnight worse off. Labor needs an overarching welfare review' *The Conversation* 3 December 2018

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<<https://theconversation.com/its-not-just-newstart-single-parents-are-271-per-fortnight-worse-off-labor-needs-an-overarching-welfare-review-107521>>

## Overseas

Bal, Aleksandra *Taxation, virtual currency and blockchain*, Alphen aan den Rijn, Netherlands, Kluwer Law International, 2018 ISBN 9789403501031, €18.00

*British Tax Review* Issue 5 2018

Enablers legislation - Barbara Belgrano

Penalties for the late submission of non-resident capital gains tax returns—the FTT remains Divided - Sandra Eden

The League of Nations' Draft Convention for the Allocation of Business Income between States—a new starting point for the attribution of profits to permanent establishments -Philip Baker

Trigg v HMRC: reflections on purposive construction - Malcolm Gammie

Impact of the OECD Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting on the Taxation of Fiscally Transparent Entities Under the Australia–UK Double Tax Agreement - **John Azzi**

Creating Interest Expense Out of Nothing at All—Policy Options to Cap Deductions to “Real” Interest Expense - **Antony Ting**

Value Added Taxation in the Digital Economy - Florian S Zawodsky

Book Reviews

*Bulletin for International Taxation* Number 11 - 2018

Tax Treaty Case Law Monitor

Belgium/International - Payments for the Use of a Footballer's Image Rights: A Belgian Court's Interesting Endeavour at Treaty Qualification - Bob Michel

Argentina/Brazil/Chile/Colombia/Costa Rica/Mexico/Panama/Peru/Uruguay/OECD/International - Multinational Enterprises, Transfer Pricing and Value Chain Analysis in Latin America Following the OECD/G20 Base Erosion and Profit Shifting Initiative - Steef

Huibregtse, Sonia Catalina Muñoz Rodríguez, Belisa Severini and Alejandro Delgado Perea

Australia/United States - The Effect of Global Intangible Low-Taxed Income on US

Investment in Australia - Anton Joseph

International/European Union/United States - (Re)defining the Balance between Tax

Transparency and Tax Privacy in Big Data Analytics - Gianluca Mazzoni

International/European Union/OECD - The Scope of the Commission's Digital Tax Proposals - Martti Nieminen

International/OECD - (Mis)guided by the Value Creation Principle – Can New Concepts Solve Old Problems? Aleksandra Bal

Afghanistan - Taxation and the Business Environment in Afghanistan - Bilal Hassan

*International Transfer Pricing Journal* Number 5 - 2018

Netherlands - New Transfer Pricing Decree: No Longer Ahead of the Curve - Danny Oosterhoff

European Union - Profit Attribution Challenges in a Digital Economy – A Transfer Pricing Analysis of the EU Virtual Permanent Establishment Concept - Willem Neuvel, Sylvia de Jong and Ágata Uceda

Germany/International - Transfer Pricing Rules under the ECJ's Scrutiny: Green Light for Non-Arm's Length Transactions? Svitlana Buriak and Raffaele Petrucci

Recent developments

Greece - The Greek Council of State Rules on the Nature of Mutual Agreement Procedures and Their Relationship with the Judicial Proceedings before Domestic Courts - Nina Kakali, Loukas Panetsos and Emmanouela Vitsa

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India - Analysis of the Samsung Case on the Determination of a Permanent Establishment for Services Provided by Seconded Employees of a Korean Parent to Its Subsidiary in India - Vispi T. Patel, Kejal P. Visharia and Amol Mahajan  
Ireland - Irish Revenue Confirms Services Safe Harbour - Joe Duffy and Tomás Bailey  
Israel - Stock-Based Compensation and the Arm's Length Principle - Shlomo Hubscher and Jacky Houlie  
Italy - Guidance from the Italian Legislator on the Correct Application of the Arm's Length Principle: Alignment to the OECD Standards - Gabriella Cappelleri and Matteo Cataldi  
Italy - The Transfer Pricing Implications of "Business Restructurings" from the Perspective of the Italian Tax Police - Simone Zucchetti, Giulio Tombesi, Armando Tardini and Oreste Lanfranchi  
Singapore - Introduction of TP Penalties - Jee Chang See

Lang, Michael & Owens, Jeffrey (ed) *Removing tax barriers to China's Belt and Road Initiative*, Alphen aan den Rijn, Netherlands, Wolters Kluwer Legal & Regulatory US, 2018, ISBN 9789403501208, €136.00

Chapter 1 The Belt and Road Initiative: Will Tax Be a Facilitator or a Barrier?

Jeffrey Owens

Chapter 2 Neo-BEPS: China's Proposal for International Tax Reform from the Perspective of the Belt and Road Initiative - Cao Mingxing

Chapter 3 Research on the International Taxation Issues under the Belt and Road Initiative: Comparison of Corporate Income Tax Laws and Tax Treaties - Wenjing Wang

Chapter 4 Comparison of Tax Issues in the Main Belt and Road Countries and Industries of Chinese Outbound Foreign Direct Investment - Yang He & Ying Shaokai

Chapter 5 Preferential Treatment under Chinese Tax Treaties with Belt and Road Countries and Disputes Regarding Their Application - Cui Xiaojing

Chapter 6 Going-Global Enterprises: Tax Planning for Cross-Border Earnings in Belt and Road Countries - Cao Mingxing & Liu Qichao

Chapter 7 International Tax Coordination under the Belt and Road Initiative - Wenjing Wang & Hongyu Lai

Chapter 8 Analysis of Financial and Tax Operations in Five Central Asian Countries - Wei Tong, Jie Lei & Yaqiong Tian

Chapter 9 The Role of Border Crossing Procedures in the Transportation of Goods along the New Silk Road: The Impact of Technical and Administrative Requirements - Jasmin Kollmann

Kollmann

Chapter 10 Transfer Pricing Issues Related to the One-Belt-One-Road Project - Raffaele Petruzzi, Mirna Solange Screpante, Claire (Xue) Peng, Norbert Roller & Vladimir Tyutyuryukov

Tyutyuryukov

Chapter 11 Tax Treaties Between Belt and Road Countries - Sathi Meyer-Nandi, David Orzechowski & Vladimir Tyutyuryukov

Chapter 12 VAT Challenges in the Belt and Road Initiative - Yuliya Shved & Karoline Spies

Chapter 13 Asia: Global Tax Policy Post-BEPS and the Perils of the Silk Road - Romero J.S. Tavares & Jeffrey Owens

Chapter 14 Creating a Positive Tax Climate for Complex Multijurisdictional Investment Projects - Jonathan Leigh Pemberton & Alicja Majdanska

**Markham, Michelle** 'Litigation, arbitration and mediation in international tax disputes: an assessment of whether this results in competitive or collaborative relations' (2018) 11 (2) *Contemporary Asia Arbitration Journal* 277-304

Wattel, Peter J (ed) *European tax law*, 7<sup>th</sup> ed; Volume I (Full edition), Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2018

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Zelinsky, EA *Taxing the church: religion, exemptions, entanglement, and the constitution*, Oxford, Oxford University Press, 2017, 280pp., £46.49, ISBN: 978-0-19-085395-2.

## 16 Quotable quotes

“Barack was quite something in the bedroom. One night when she saw him staring at the ceiling looking troubled, she wondered if he was dwelling on their relationship or, perhaps, his dead father. “Oh,” he said. “I was just thinking about income inequality””.

Source: ‘A first lady’s journey to the White House and beyond’, *The Australian* 15 November 2018 p 9 (reprinted from *The Times*). A highlight from Obama, Michelle *Becoming*, Penguin Books Australia, 2018

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“Yet another relied on ATO website advice to submit his tax returns. The ATO website referenced a court judgment verifying the advice. Ten years on, the judgment has disappeared from the ATO website. The ATO says the man’s tax returns are wrong. They accuse him of “recklessness” and have imposed penalties because he cannot quote the court judgment from the agency’s website (and others allege the ATO has fabricated or changed documents to support claims of tax debts owing).”

Source: Phillips, Ken ‘When the taxman proves to be a monster’, *The Australian* 15 November 2018 p 12

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“What office habits annoy you?  
People scheduling hour-long meetings as a default. We need to be more agile, concise and planned. You can often get to the required outcome in 15-30 minutes, rather than an hour”.

Source: Durkin, Patrick ‘Accenture boss (Bob Easton) strives to teach and enable others’ *Australian Financial Review* 20 November 2018 p 42

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“Shadow Minister for the Digital Economy Ed Husic has warned future governments will need to consider dramatic measures like taxing artificially intelligent bots to help fund basic incomes for citizens, if policy makers and business leaders cannot properly address solutions to maintain employment and living standards in the automation era.

...

The idea of a robot tax has been supplemented by calls from business heavyweights like Richard Branson, Elon Musk and Mark Zuckerberg for governments to consider implementing a system of cash handouts or universal basic income (UBI) to arrest the slide of those left jobless by automation into poverty.

Mr Husic said it would be much better for all stakeholders to avoid the necessity of new taxes and forms of welfare, and said a Labor government would look to incentivise organisations to put proper programs in place for developing the new skills required.”

Source: Smith, Paul ‘Labor warns on 'Robot Tax' if AI questions are ignored’ *Australian Financial Review* 20 November 2018 p 23, online <<https://www.afr.com/technology/labor-warns-on-robot-tax-if-ai-questions-are-ignored-20181116-h17z3o>>

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“The above description of this unique situation might induce a reasonable person to believe that the delivery of reasons on this separate issue at this point in time may involve a vainglorious and unproductive use of judicial time and resources. There is considerable force in that view. However, the current public zeitgeist, apparently generated by the utterances of erstwhile judicial officers, emphasises the temporal aspects of the production of judgments rather than their quality, utility or effectiveness. For that reason, the further deferral of judgment until the legal position is clarified is not warranted lest it engenders the usual uninformed, media criticism.”

Source: Derrington, J in: *Lane (Trustee), in the matter of Lee (Bankrupt) v Commissioner of Taxation (No 3)* [2018] FCA 1572 (19 October 2018) [10]  
<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA/2018/1572.html>>

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Orr: Do you accept that the board should have stepped in earlier?

Henry: I wish we had, let me put it that way. I wish we had – I still don't know.

Orr: I would like you to answer my question, Dr Henry. Do you accept that the board should have stepped in earlier?

Henry: I have answered the question how I can answer the question.

Orr: I'm sorry. Is it a yes or a no, Dr Henry?

Henry: I've answered the question the way I choose to answer the question.

Orr: Well, I would like you to answer my question. Do you accept that the board should have stepped in earlier?

Henry: I wish we had.

Orr: I'm going to take that as a yes, Dr Henry?

Henry: Well, you take that as a yes. All right.

Source: In the Matter of a Royal Commission Into Misconduct In The Banking, Superannuation and Financial Services Industry, Melbourne, Tuesday, 27 November 2018, dialogue between Rowena Orr SC and Ken Henry, Chair, National Australia Bank, Auscript *Transcript of Proceedings* <<https://financialservices.royalcommission.gov.au/public-hearings/Documents/transcripts-2018/transcript-27-November-2018.pdf>>

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“Politics is governed by the iron laws of arithmetic.” Often attributed to both former Australian prime ministers, John Howard and Malcolm Turnbull.

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Source: Kelly, Sean ‘Something doesn’t add up The PM was in particularly woolly form today *The Monthly Today* 14 July 2017 <<https://www.themonthly.com.au/today/sean-kelly/2017/14/2017/1500012405/something-doesn-t-add>>

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“The Australian court system appears to have double standards on the issue of legal privilege – there is one set of rules that are applied to ordinary taxpayers and another set of rules for people convicted of criminal offences.

...

In my view an explanation needs to be given because, as it now stands, there is one law for the alleged criminals and another for law-abiding taxpaying people.

One explanation is that the ATO is completely above the law and not subject to any laws that elected politicians may choose to pass.”

Source: Gottlieb, Robert ‘Courts’ double standards’ *The Australian* 10 December 2018 p 24

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“Mr David A Templeman: ...The Parliament closes and, of course, we will move into 2019 with additional sittings, so members will have increased pressures on them to be in this place. Mr Speaker, I was not going to do my little ditty tonight, given the tension that was here this afternoon, but on re-reading my lyrics, it is actually appropriate due to the nature. I am channelling Simon and Garfunkel tonight because Paul Simon—

The Speaker: Get to it.

Mr David A Templeman: —gave his last farewell concert in his hometown of Flushing Meadows in Corona Park. Mr Speaker, this is in dedication to you. It is very short. Here we go —

Hello Speaker my old friend  
I’ve come to talk with you again  
It’s a story of some downs and ups  
Of the Eagles and their Premiership Cup  
Of a year which finished with our share of the GST  
For our Treasury  
That’s been the year in Parliament.

The Legislation Program has been grand  
Plastic Bags have now been banned  
We’ve now got sewerage bollards out the front  
Looking like an Opposition stunt  
Members keep giving speeches  
That no one understands  
Some good, some bland  
That’s been the year in Parliament.

And in this parliamentary hall  
Are a dozen members maybe more  
Members talking without speaking  
Members hearing without listening  
Members giving speeches that people never hear

[Type here]



And no one cares  
That's what it's like in Parliament.

So Mr Speaker close the gate  
Do it now lest it's too late  
Get the crayfish and the sparkling wine  
All the Members form a conga line  
The Christmas message is written on the parliamentary walls  
And Christmas balls  
Merry Christmas, from Parliament!"

Source: Extract from Western Australia Hansard Legislative Assembly — Thursday, 29  
November 2018 p9044a-9047a

<[http://www.parliament.wa.gov.au/Hansard/hansard.nsf/0/811be95e55b4bf1c4825835a0020d5a9/\\$FILE/A40%20S1%2020181129%20p9044a-9047a.pdf](http://www.parliament.wa.gov.au/Hansard/hansard.nsf/0/811be95e55b4bf1c4825835a0020d5a9/$FILE/A40%20S1%2020181129%20p9044a-9047a.pdf)>

For a video of this go to Western Australia Legislative Assembly 29/11/2018, 09.00 pm

<<http://www.parliament.wa.gov.au/hansard/hansard.nsf/DailyTranscriptVideo?OpenForm&Video=http://203.26.91.201/1a%20archive/20181129%20-%2009.00%20pm.mp4&vhouse=Legislative%20Assembly&vdate=29/11/2018&vtime=09.00%20pm>>

and 'Video: David Templeman does Mandurah proud with end-of-year  
parliament song', *Mandurah Mail* 6 December 2018

<<https://www.mandurahmail.com.au/story/5798573/video-david-templeman-does-mandurah-proud-with-end-of-year-parliament-song/?cs=289>>