

ATTA News January 2019

<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 Curtin University, which will be my last as ATTA President. I have thoroughly enjoyed my two-year term as ATTA President and I hope I have made a positive contribution to this great institution. I want to take this opportunity to thank the organising committee (Annette Morgan and Helen Hodgson) for this year's ATTA conference as they have put together a wonderful program. I urge you to try to attend the first day – which has sessions by PhD students; a tax teaching workshop as well as a discussion of the proposal to rollout nationally Curtin's Student Tax Clinics (which has the support and funding from both major political parties).

It will be my great pleasure at the Conference Dinner on the second day to announce the recipient of the ATTA-Hill Medal for 2019, as well as the winner of the OUP-ATTA Doctoral Series for 2019. *And the winner is*

On the final day of the conference we will have our ATTA AGM – including a Call for Nominations for two Vice President positions as part of the ATTA Executive given that Shirley and myself will be standing down this year. If you are interested in nominating as a Vice President of ATTA you will need to complete a nomination form (see suggestion below), which is then to be signed by a member of ATTA and by the candidate as giving consent to the nomination. There are two vacancies, and currently we have received two nominations. If we have more than two nominations then there will be a vote at the AGM in Perth. Signed nominations will need to be provided to the ATTA secretary (Brett Bondfield: brett.bondfield@sydney.edu.au) or at the ATTA AGM at Perth.

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This month is Lisa Marriott's last ATTA Newsletter column on New Zealand tax developments (which she has contributed since March 2009), as after this year's conference Lisa will be commencing as ATTA's President. Lisa has been a great contributor to ATTA in many ways, and I am sure that she will grow ATTA from strength to strength as President.

Don't forget there will be a call for papers for the 2019 edition of the *JATTA* at the end of the conference. To read the 2018 edition of JATTA go to:

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

Also, a big congratulations to both to Mathew Leighton-Daly and Ian Murray for their recent PhD completions – well done!!

All the best

Brett

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
- 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/>.

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.

If you have not yet booked your accommodation, 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

Papers received by 7th January have been uploaded to the website. Papers not yet received will be uploaded as soon as practicable.

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

Helen Hodgson: helen.hodgson@curtin.edu.au

3 Suggested Nomination Form for Officer of ATTA

NOMINATION FOR ELECTION AS AN OFFICER OF ATTA

I, [insert name of person moving the nomination] wish to nominate [insert name of person nominated] to be an officer of ATTA at the AGM.

I [insert name of person nominated] give consent to this nomination.

Signed

[insert name of person moving the nomination]

Signed

[insert name of person nominated]

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4 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

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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) 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>>

5 ATTA AGM agenda 2019

Date & time: Friday 18 January 2019 at 1.15pm

Venue: Duxton 1, Duxton Hotel, 1 St Georges Tce, Perth

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. 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:

6 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:

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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.
- 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.

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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
- 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

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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.**

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.

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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:

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

7 Arrivals, departures and honours

Paul Kenny has taken a voluntary redundancy (offer too good to refuse), but will continue as an Adjunct Associate Professor at Flinders University and to work part time as a tax author with Lexis Nexis books, *Australian Tax Law Bulletin*, be involved in ATTA and the Tax Research Network, and whilst he can't make Perth ATTA he will be able to attend future ATTA conferences as well as the cricket! His email is paul.kenny@flinders.edu.au

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Congratulations to **Mathew Leighton-Daly** on the completion of his doctorate on *Tax crime: A critical analysis of the anomalies and unfairness caused by the intersection of tax and criminal law*, This was awarded on 10 November 2018 at the University of New South Wales, and his supervisors were Professor Michael Walpole and Robin Woellner.

Congratulations to **Ian Murray**, University of Western Australia, on the completion of his PhD thesis *Accumulation by charities: do Australian legal restraints maintain an intergenerational balance?* This was awarded in August 2018 by the University of Tasmania, and his supervisors were Professors Gino Dal Pont and Don Chalmers. An abstract can be viewed at <https://eprints.utas.edu.au/28606>

News from the University of Queensland's TC Beirne School of Law:

- **Mr Ross Kirkwood** retired in November 2018 after 15 years of service. Ross coordinated all the business courses at the TC Beirne School of Law, and was instrumental in embedding a comprehensive suite of study notes, case studies and tutorial questions in under-graduate and post-graduate tax courses. Ross has been a mentor to tax and corporations law lecturers and he will be sorely missed!
- **Ms Lisa Samarkovski** joins UQ in 2019 from Griffith University. Lisa will be teaching post-graduate tax to business students.

8 ATTA members in the media

Fullarton, Alexander, Adjunct Professor, Curtin Law School, was interviewed on ABC Radio Northwest WA 8 December 2018 and ABC Radio Darwin 14 December 2018 regarding the productivity commission to review remote tax assistance announced by the Hon Josh Frydenberg, the Federal Treasurer on 28 November 2018. The commission is to begin its review in February 2019.

ATTA members and other taxation academics are encouraged to make submissions to the review.

'Energy future in focus' *Midwest Times* 12 September 2018

<https://www.pressreader.com/australia/midwest-times/20180912/281625306198515>

9 Call for papers

Australian Tax Review

Since 1971, the Australian Tax Review (ISSN: 0311-094X) has been providing in-depth analysis of current tax issues in the Australian tax environment in all areas of tax law, recent cases and legislative developments. The joint General Editors would like to extend an invitation to ATTA academics to submit suitable articles for possible publication in one of the 2019 issues (submission details are available at:

<http://sites.thomsonreuters.com.au/journals/files/2016/08/AT-Rev.pdf>).

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Submission requirements - Thomson Reuters

sites.thomsonreuters.com.au

Submission requirements All contributions to the Australian Tax Review are welcome and should be emailed to the Thomson Reuters Editor at LTA.atrev@thomsonreuters.com. Note to contributors

The journal has a national and international reputation which services both the academic and professional tax law markets. Contributors include Justices of the Federal Court, the Commissioner of Taxation, and senior practitioners and academics from Australia and overseas.

Being a fully refereed journal, articles are only accepted for publication after a rigorous peer review process. Appropriate referees (a minimum of two for each article submitted) are selected by the editors from the ranks of senior Australian and international tax academics and practitioners.

General Editors

Professor Dale Pinto, Head of the Taxation Department, Curtin Law School, Curtin University, Western Australia

Professor Kerrie Sadiq, School of Accountancy, QUT Business School, Queensland University of Technology

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.

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.

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 for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

10 New Zealand developments

As is often the case at the start of a new year, there is not much to report by way of recent developments. However, there are a few previously unreported notable events that occurred in December with the introduction of the Taxation (Annual Rates for 2019-20, GST Offshore Supplier Registration, and Remedial Matters) Bill in December:

- Establishment of a framework to collect GST on low-value imported goods. The new GST collection system will take effect from 1 October 2019 and will apply to imported goods valued under \$1,000. Goods valued in excess of \$1,000 will be collected by Customs when the goods enter New Zealand, which is the current approach to collecting GST.
 - Losses on residential property will now be ring-fenced. Therefore, residential property investors will no longer be able to use losses on rental properties to offset the tax payable on other sources of income.
- Another important initiative in the Bill is the recognition in law that taxpayers may keep records in te reo Māori (the Māori language). While this has been permitted for over 20 years, it has not been enshrined in legislation until now.

Lisa Marriott

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 Taxation v Tomaras [2018] HCA 62, Kiefel CJ, Gageler, Keane, Gordon and Edelman JJ, 13 December 2018

Family law – Matrimonial cause – Proceedings to alter property interests – Where wife was indebted to Commissioner for certain taxation related liabilities plus general interest charge – Where wife applied for order that husband be substituted

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for wife as debtor and husband be solely liable to Commissioner for debt – Where s 90AE(1)(b) of Family Law Act 1975 (Cth) permitted court to make order directed to creditor of one party to marriage to substitute other party to marriage in relation to debt owed to creditor – Whether s 90AE bound Commissioner in relation to debt owed to Commonwealth – Whether s 90AE(1) (2) of Family Law Act granted court power to make order sought by wife.

Practice and procedure – Question stated – Where question of law stated by Federal Circuit Court of Australia under s 94A(3) of Family Law Act for opinion of Full Court of Family Court of Australia – Where question concerned jurisdiction to make order – Where preconditions to making of order in s 90AE(3) of Family Law Act unlikely to be satisfied – Whether stated case procedure was appropriate.

Words and phrases – "bind the Crown", "case stated", "common probability of fact", "creditor", "Crown immunity", "debt of a party to a marriage", "party to a marriage", "person", "presumption", "property of the parties to a marriage", "property settlement proceedings", "question of law", "rights, liabilities or property interests of a third party", "tax debt", "third party".

<<https://jade.io/article/624025>>

Federal Court of Australia

Comptroller-General of Customs v Pharm-A-Care Laboratories Pty Ltd [2018] FCAFC 237, Burley, Steward and Thawley JJ, 21 December 2018

Taxation – Customs and Excise – tariff classification – appeal from a decision of the Administrative Appeals Tribunal – whether Tribunal erred in classifying vitamin preparations and garcinia preparations as medicaments under the Customs Tariff and free from duty – whether the preparations should be classified as food supplements and subject to duty

<<https://jade.io/article/625267>>

New South Wales

Fyna Projects Pty Ltd v Chief Commissioner of State Revenue [2018] NSWCA 331, Beazley P, Meagher JA, Barrett AJA, 19 December 2018

Duties and taxes - payroll tax - grouping of entities - joint and several liability of members of a group where employer member does not pay tax - nature of the joint and several liability - whether jointly and severally liable group members other than the defaulting employer are liable to pay "tax" and are "taxpayers" - whether joint and several liability exists if not established by legal proceedings - power of Chief Commissioner to issue notice of assessment to person subject to joint and several liability - powers in relation to assessment generally - nature of assessment - whether notice of assessment issued to person subject to joint and several liability is conclusive evidence of liability

<<https://jade.io/article/624858>>

Western Australia

Rojoda Pty Ltd v Commissioner of State Revenue [2018] WASCA 224, Buss P, Murphy JA, Beech, JA, 21 December 2018

Stamp duty - Assessment - Partnership - Partnership assets - Dissolution of partnership - Winding up of partnership - Nature of partners' proprietary rights in partnership assets - Whether declaration of trust in partnership property after general dissolution of solvent partnership

<<https://jade.io/article/625879>>

Colin Fong

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12 Vacancies

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

For further information, or to discuss the role, please contact Christos Kotsogiannis, Centre Director, email 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

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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) or James Alm (at jalm@tulane.edu) for further details on the program.

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 9th 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.

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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/>

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 6th to the 8th 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

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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 (+61) 2 9385 9549

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

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

Overseas

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

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

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

Institute for Austrian and International Tax Law 2019 events:

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

January 2019

- January 14, 2019 IFA-Event: "Combating VAT Fraud: Reverse Charge, One-Stop-Shop, Blockchain – How to make the VAT fit for the Future?"
- January 17, 2019 Semesterclosing (in German)
- January 21, 2019 Colloquium: "Current Developments in European and International Tax Law", Patricia A. Brown, David Kamin
- January 28, 2019 Symposium on Corporate Tax Law: "BEPS locuta – causa finita?" (in German)
- January 28- February 02, 2019 Seminar: "The Practice of Double Tax Treaties in Case Studies"
- January 29-31, 2019 Conference: "CJEU: Recent VAT Case Law"

February 2019

- February 15-18, 2019 Doctorate Seminar on European Tax Law
- February 17-19, 2019 Global Transfer Pricing Conference: "Transfer Pricing Developments around the World 2019"

March 2019

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- March 04, 2019 KPMG-WU-Workshop (in German)
 - March 07, 2019 Semesteropening (in German)
 - March 21, 2019 IFA-Event: "Steuerreform 2020 - internationale Aspekte" (in German)
 - March 25, 2019 KSW-Information Evening, Michael Lang (in German)
- April 2019
- April 08, 2019 Colloquium: "Current Developments in European and International Tax Law", Johanna Hey, Daniel Gutmann
 - April 29, 2019 Wolfgang Gassner Memorial Lecture: "Die Zukunft der internationalen Verrechnungspreise" (in German)
- May 2019
- May 06, 2019 Panel Discussion of Tax Lawyers (in German)
 - May 13, 2019 Colloquium: "Current Developments in European and International Tax Law", Niels Appermont, Anouk Bollen-Vandenboorn
 - May 13, 2019 KSW-Information Evening, Claus Staringer (in German)
 - May 16, 2019 USt Symposium: "Betrug und Missbrauch in der Umsatzsteuer – Lösungsansätze in Wissenschaft und Praxis" (in German)
 - May 20, 2019 KPMG-WU-Workshop (in German)
 - May 20-24, 2019 Advanced Transfer Pricing Course (General Topics)
 - May 21, 2019 WU Transfer Pricing Workshop
 - May 23-25, 2019 Conference: "Tax Treaty Case Law Around the Globe"
- June 2019
- June 03, 2019 Colloquium: "Current Developments in European and International Tax Law", Robert Danon, Johann Hattingh
 - June 17, 2019 26. Vienna Symposium on International Tax Law: "Tax Treaties and Procedural Law"
 - June 24-25, 2019 Workshop: "Cooperative Compliance"
 - June 27, 2019 Semesterclosing (in German)
 - June 27-29, 2019 Seminar: "Double Tax Treaties in Case Studies – Senior Level"
- July 2019
- July 01-05, 2019 Advanced Transfer Pricing Course (Benchmarking)
 - July 03, 2019 WU Transfer Pricing Workshop
 - July 04, 2019 WU Transfer Pricing Workshop
 - July 04-07, 2019 Rust Konferenz: "CFC Legislation" (in Rust)
 - July 15-19, 2019 CEE Vienna International Tax Law Summer School 2019
- September 2019
- September 16, 2019 KSW-Information Evening, Josef Schuch (in German)
 - September 23, 2019 WU Transfer Pricing Workshop
 - September 23-27, 2019 Advanced Transfer Pricing Course (Specific Topics)
- October 2019
- October 04, 2019 Klaus Vogel Lecture
 - October 07, 2019 IFA-Event: "Dispute Resolution"
 - October 14, 2019 WU Transfer Pricing Symposium
 - October 16, 2019 Semesteropening (in German)
- November 2019
- November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
 - November 18, 2019 IFA-Event: "Aktuelles zum Beihilfenrecht" (in German)
 - November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"
- December 2019
- December 02, 2019 Panel Discussion of Tax Advisors (in German)
 - December 16-17, 2019 Conference: "Tax Policy and Administration in a Digital Age"

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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. For administrative purposes, please register via the Online-Form. If you have any questions, please contact Ms Hedwig Pfanner (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.

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

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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 or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org
For courses go to <http://www.ibfd.org/Training>
IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>
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 for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

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

The 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.

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.

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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 or Debbie Wood: 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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia

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

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

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

American Bar Association Taxation CLE topics

http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html

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

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

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

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

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

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:

Happy Holidays from Austaxpolicy, Mathias Sinning, **Miranda Stewart** and Sonali Walpola, 23 December 2018

The Calculus of Consent: Why Do We Vote? Raisa Sherif and Lekha Chakraborty, 20 December 2018

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Trust and Power-Based Regulatory Strategies as Pathways Towards Corporate Tax Compliance, Maarten Siglé, Sjoerd Goslinga, Roland Speklé, Lisette van der Hel – van Dijk and Robbert Veldhuizen, 18 December 2018

(2018) 33 (4) *Australian Tax Forum*

The impact of tax rate changes on capital gains realisations: evidence from Australia - **John Minas**, Youngdeok Lim and **Chris Evans**

The income tax exemption of charities and the tax deductibility of charitable donations: the United States and Australia compared - **Fiona Martin** and Timothy M Todd

Inland Revenue's strategic and regulatory management of tax system integrity and taxpayer perceptions - Jeremy Beckham

Time to upgrade Australia's company tax system from imputation to integration - Wayne Mayo

Why does China have a state-oriented attitude towards tax incentives? Diheng Xu

The age of the home worker – part 1: deductibility of home occupancy expenses - **Dale Boccabella** and **Kathrin Bain**

Book review – Comparative taxation: why tax systems differ - **Lisa Marriott**

Garnaut, Ross; Emerson, Craig and Finighan, Reuben 'Here's a long-term budget fix that would boost investment: replace company tax with cashflow tax' *The Conversation* 19 December 2018 <<https://theconversation.com/heres-a-long-term-budget-fix-that-would-boost-investment-replace-company-tax-with-cashflow-tax-108347>>

Morabito, Vince 'Judicial review of the fairness and reasonableness, as between class members, of federal class action settlements' (2018) 92 *Australian Law Journal* 976-990

Plastow, Killian 'Are taxes illegal? A look at the anti-tax sovereign citizen movement' *New Daily* 19 December 2018 <<https://thenewdaily.com.au/news/national/2018/12/19/sovereign-citizen-government>>

Wood, Danielle 'Taxing inheritances might be unpopular, but it's fair' *Sydney Morning Herald* 19 December 2018 <<https://www.smh.com.au/national/taxing-inheritances-might-be-unpopular-but-it-s-fair-20181219-p50n5b.html>>

Overseas

Bulletin for International Taxation Number 12 - 2018

United States/European Union/International - Should We Use Value Creation or Destination as a Basis for Taxing Digital Businesses? – Krister Andersson's Comments on the 2018 Klaus Vogel Lecture Given by Professor Michael Devereux - Krister Andersson

International/OECD - The OECD International Compliance Assurance Programme: Just a New Multilateral and Cooperative Model of Tax Control for Multinational Enterprises? Jose M. Calderón

International/OECD - The OECD/G20 Base Erosion and Profit Shifting Initiative and Developing Countries - Richard Collier and Nadine Riedel

Argentina/Brazil/Chile/Colombia/Costa Rica/El Salvador/Guatemala/Mexico/

Panama/Peru/Uruguay - Slicing the Pie in Latin America – A Pragmatic Approach to a Value Chain Analysis - Steef Huibregtse and Sonia Catalina Muñoz Rodríguez

China (People's Rep.)/ ASEAN/ International/OECD - Improved Tax Dispute Resolution between China and the ASEAN Countries under the Belt and Road Initiative - Diheng Xu

Nigeria/OECD - A Review of the Nigerian Country-by-Country Reporting Regulations - Victor Adegite

International/OECD - Beneficial Ownership and the Contractual Obligation of an Interposed Company to Pass On Income - **Saurabh Jain** and **John Prebble**

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Derivatives & Financial Instruments Number 6 - 2018

European Union - The (Draft) Laws Implementing ATAD I – An Overview of Implementation for Financial Undertakings in Different Member States, Especially as Regards the EBITDA Rule - Hein Vermeulen and Vassilis Dafnomilis
Italy - Italian Financial Transaction Tax Implications of the Evolving Regulatory Landscape: The Post-MiFID II Financial Market Ecosystem - Vittorio Salvadori di Wiesenhoff
Italy - Tax Aspects of Private Equity Funds in Italy - Federico Di Cesare and Alessandro Vannini
United States - Wayfair: The United States Steps toward Virtual Nexus - Paul Carman
International - Understanding Riba, Usury and Interest: Conservatives' versus Modernists' Approach in Islamic Finance - Zahid Mahmood
Hong Kong - Government Support for Foreign Venture Capital Funds Investing in Hong Kong Tech Start-Ups - Kenneth Yim
Australia - Stapled Structures and Infrastructure Projects - Anton Joseph

European Taxation Number 11 - 2018

European Union - The EU Dispute Resolution Directive (2017/1852) and Fair Trial Protection under Article 47 of the EU Charter of Fundamental Rights - Daniele de Carolis
Luxembourg - The End of the “Luxembourg Effect”: An Analysis of the Protection of Fundamental Freedoms Regarding Exit Taxes and Implementation of Anti-BEPS Measures by the European Union - Paulo Arthur Cavalcante Koury
Germany - ECJ Referral on Whether Withholding Tax Burden on Foreign Pension Funds Receiving Dividends from Domestic Corporations Infringes the Freedom of Movement of Capital - Florian Teichert
EU update - Commission - Mery Alvarado; Parliament - Mery Alvarado; Court of Justice - Mery Alvarado
CFE news - Opinion Statement CFE 1/2018 on the Importance of Taxpayer Rights, Codes and Charters on Tax Good Governance
What's going on in ...
Netherlands - The Status of Mutual Agreement between the Netherlands and Germany on the Allocation of Severance Payments - Frank P.G. Pötgens and Elena M.L. Kool
Norway - The New European Union-Norway Agreement on Administrative Cooperation in the Field of VAT and Other Taxes - Ilse De Troyer

European Taxation Number 12 - 2018

International/European Union - A Multi-Level Approach to “Treaty Entitlement” under the BEPS Project - Carlo Garbarino
China (People's Rep.)/France/Korea (Rep) - Taxpayer Fair Trial Rights and BEPS Implementation from the Perspectives of China, France and Korea - Youjin Jung
EU update: Commission - Mery Alvarado; Council - Mery Alvarado; Parliament - Mery Alvarado
CFE news
Opinion Statement FC 7/2018 on a Proposal for a Council Directive Amending Directive 2006/112/EC, as Regards the Introduction of Detailed Technical Measures for the Operation of the Definitive VAT System for the Taxation of Trade between Member States (2018/0164(CNS))
CFE Fiscal Committee
This CFE Opinion Statement concerns the EU proposal to amend the VAT Directive to introduce detailed technical measures for the operation of the proposed definitive VAT system. In this Statement, the CFE sets out its concerns regarding the practical implications of introducing “Certified Taxable Persons” and the potential impact of the proposed Directive on SMEs, call-off stock and chain transactions, reverse charge supplies and the special schemes extending the one-stop account for VAT.
What's going on in ...

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Germany - New Perspective on the Taxation of CFCs in Third Countries? Lars F. Nielsen
Italy - The Relationship between the EU Parent-Subsidiary Directive (2011/96) and Tax Treaties under Italian Case Law: Is Double Non-Taxation Always Undesirable? Francesco Capitta

Lang, Michael; Cottani, Giammarco; Petruzzi, Raffaele & Storck, Alfred (ed) *Fundamentals of transfer pricing: a practical guide*, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2018, €168.00; ISBN 9789041189943

Chapter 1 Introduction to Transfer Pricing - Petruzzi, R, Cottani, G, Sollund, S & Prasanna, S

Chapter 2 Accurate Delineation and Recognition of Actual Transactions: Comparability Analysis - Prasanna, S & Petruzzi, R

Chapter 3 Transfer Pricing Methods (Part I): Traditional Transaction Methods - Brown, M & Orlandi, M

Chapter 4 Transfer Pricing Methods (Part II): Transactional Profit Methods Gonnet, S & Madelpuech, G

Chapter 5 Administrative Approaches to Avoiding/Minimizing Transfer Pricing Disputes - Buriak, S & Striato, M

Chapter 6 Administrative Approach to Resolving Transfer Pricing Disputes - Piccone, PF, Burkadze, E & Peng, C

Chapter 7 Transfer Pricing Documentation: Master File, Local File and Country-by-Country Reporting - Bremer, S

PART II Specific Topics

Chapter 8 Attribution of Profits to Permanent Establishments - Holzinger, R

Chapter 9 Transfer Pricing and Intra-group Services - Peng, C & Petruzzi, R

Chapter 10 Transfer Pricing and Intra-group Financial Transactions - Petruzzi, R

Chapter 11 Transfer Pricing and Intangibles - Cottani, G & Ludovici, P

Chapter 12 Transfer Pricing, Supply Chain Management and Business Restructurings - Prasanna, S. & Quattrocchi, Z

Chapter 13 Transfer Pricing and Customs Valuation - Cremer, I. & Lim, B

Chapter 14 Transfer Pricing and EU State Aid - Miladinovic, A & Szudoczky, R

Li, Na *The Tax sparing mechanism and foreign direct investment*, Amsterdam, IBFD Volume 44 in the Doctoral Series, 2019 ISBN: 978-90-8722-483-7; EUR 110 / USD 130 (VAT excl.)

Wheeler, Joanne (ed) *Single taxation?* Amsterdam, IBFD, 2018, ISBN

978-90-8722-491-2; Type of publication: Online book 272 pp; Terms: Up to 5 users. Price: EUR 85 / USD 100 (VAT excl)

Chapter 1: In Search of Single Taxation - Francesco De Lillo

Chapter 2: Exploring Single Taxation: From Concept to Implementation? Daniel M. Berman and Xu Yan

Chapter 3: Single Taxation as a Policy Goal: Controversial Meaning, Lack of Justification and Unfeasibility - Luís Eduardo Schoueri and Guilherme Galdino

Chapter 4: Do Taxpayers Have a Right to Effective International Tax Relief? A Sampling Analysis of the Universe of International Tax Systems - Luís Flávio Neto

Chapter 5: Do Taxpayers Have a Right to DTR? Joanna Wheeler

Chapter 6: Single Taxation in a Single Market? Frans Vanistendael

Chapter 7: Double (Tax) Jeopardy - Peter J Wattel

Chapter 8: International Single Taxation: A Misguiding Notion - Eric C.C.M. Kemmeren and Francesco De Lillo

Chapter 9: International Single Taxation: The Holy Grail - Svetislav V. Kostić and Neha Mohan

World Tax Journal Number 4 - 2018

What Is Really Wrong with Global Tax Governance and How to Properly Fix It - Tarcisio Diniz Magalhães

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Reflections on the Fight against Aggressive Tax Planning (When the Law Is Silent) - Paolo Piantavigna
Fairness and International Taxation: Star-Crossed Lovers? Filip Debelva
Joint Audits: Applicable Law and Taxpayer Rights - Nevia Čičin-Šain, Tina Ehrke-Rabel and Joachim Englisch

16 Quotable quotes

“A recent UNICEF Australia survey found most students aged 14 to 16 wanted to learn more "practical skills" at school. I join them in this desire. I dropped mathematics before the HSC because I couldn't see myself ever using polynomial division in my day-to-day life; the extent of my education in sex and relationships through PDHPE (personal development, health and physical education) was the old "banana on a condom" lesson; and never did I learn things at school that I would consider truly important for being an adult: how to do a tax return, change a tyre, pay off a car, buy a house, nail a job interview, do CPR, start a self-managed super fund.”

Source: Leabeater, Alana ‘I got a 99 ATAR but had a lousy education’ *Sydney Morning Herald* 26 November 2018 p 25 <<https://www.smh.com.au/national/i-got-a-99-atar-but-i-had-a-lousy-education-20181123-p50hwo.html>>

“No tax reform is universally loved. I get that. But for us, governing is about choices, it's about priorities.”

Source: Coorey, Phillip ‘Voters split on negative gearing’ *Australian Financial Review* p 1, at 8 quoting Bill Shorten at the ALP conference in Adelaide on 16 December 2018

“As well as spending discipline to deliver surpluses, budget policy should focus on renovating the tax system by sharpening the incentives to work, save and invest. That should aim to produce a tax system that can sustainably deliver the tax revenue to pay for the services an ageing Australia will want. That would require Australia not to disproportionately tax footloose global capital through the 30 per cent tax rate for larger companies. It would require reform of the states' over-reliance on distorting property transaction taxes. As the OECD urges, the burden of incentive-sapping income tax should be shifted onto consumption by lifting the rate and widening the base of the GST. Even with the government's proposed personal income tax cuts, the Parliamentary Budget Office says bracket creep will continue to lift the average tax burden on wage earners. Sooner or later, a federal government will have to stop kicking this down the road.”

Source: Editorial ‘Now start the reform of tax and budget’ *Australian Financial Review* 17 December 2018 p 38 <<https://www.afr.com/opinion/editorials/now-start-the-reform-of-tax-and-budget-20181216-h195yc>>

“While taxing powers have progressively moved to the federal level, creating a significant gap between responsibilities in raising and spending the money (the so-called “vertical fiscal imbalance”), tax operation and reform has been further complicated by the insane decision of

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the Howard Government giving the GST revenue to the States (necessitating the regular fight as to its distribution), and the States having control over two key, potentially more efficient, taxes on payrolls and land, but where the States have frittered away much of their effectiveness competing with each other to attract businesses and custom.

...

The need is urgent, and clearly beyond the capabilities of any of our current, or prospective, short-term-focused, politically driven, governments. Nothing short of a truly independent, fully funded, Federation and Tax Commission would be appropriate to the magnitude of the challenge, and to the need to marshal the involvement and support of the true broad church of the Australian people and institutions.”

Source: Hewson, John ‘Australia, as designed in the 1890s, is past its use-by date’ *Sydney Morning Herald* 2 January 2019 <<https://www.smh.com.au/national/australia-as-designed-in-the-1890s-is-past-its-use-by-date-20190102-p50p6p.html>>

ATTA News February 2019

<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

I am delighted to have the opportunity to act as ATTA's President over the next two years. I have been a member of ATTA since the time I first enrolled in my PhD in 2005. Membership of ATTA has been a highlight of academia for me and I count myself lucky to be among such a group of supportive and encouraging colleagues. So – welcome to all the new members of ATTA. I'm sure you will find ATTA membership a rewarding experience.

I hope to continue on Brett Freudenberg's great work as President and I extend my thanks to Brett for his presidency over the last two years. Under Brett's leadership we have introduced multiple initiatives (see Brett's conference dinner speech below for more detail) and reinforced the position of ATTA as Australasia's leading body in tax research and tax teaching. Special thanks are also due to Shirley Carlon for her tireless work over many years as Treasurer. I welcome our new ATTA executive members: Ann Kayis-Kumar (VP) and Julie Cassidy (VP) who join the team of Annette Morgan (VP), Kathrin Bain (Treasurer) and Brett Bondfield (Secretary). I also acknowledge the significant contribution made by Colin Fong in ensuring we are kept up-to-date with relevant tax matters in the monthly ATTA Newsletter – many thanks Colin!

The February column is a great place to be writing my first column as there is so much to celebrate. The January ATTA conference in Perth was a great success. Thanks to Annette Morgan, Helen Hodgson, Donovan Castelyn (and their team) for all their efforts in putting together a wonderful event. Thank you also to our sponsors, who are vital to the ATTA conference: Oxford University Press, Thomson Reuters, UniSuper, the Tax Institute (WA), Federation Press, Just Tax Consulting Pty Ltd and the Editors of *Tax Design and Administration in a Post-BEPS Era*.

Congratulations to the prizewinners at the 2019 conference:

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- Best PhD Student Paper – Dylan Damon
- Gordon Cooper Memorial Prize (Best PhD Presentation) – Mpumi Monageng
- Gordon Cooper Memorial Prize (Highly Commended PhD Presentation) – Lindelwa Ngwenya
- Best Tax Research Paper – Vincent Ooi and Glendon Goh
- Highly Commended Tax Research Paper – John Azzi
- Best Teaching Presentation – Ian Murray, Jared Clements, Melissa Cianfrini and Nicole Wilson-Rogers

On behalf of ATTA, we would like to extend our congratulations to Rick Krever on being made a Member of the Order of Australia (AM) in the Australia Day 2019 Honours. Rick is both an ATTA Hill medallist and an ATTA life member. Rick is one of the founding contributors to ATTA. He has mentored and provided support to many ATTA members.

I encourage you to consider submitting an article for the upcoming Journal of the Australasian Tax Teachers' Association (JATTA) or the special issue of the Journal of Australian Taxation (JAT) that will focus on the New Zealand Tax Working Group recommendations. Please see more detail in items 2 and 8.

I wish you all well in your forthcoming teaching and research.

Lisa Marriott
President – ATTA

2 Call for Papers: 2019 edition of JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is Monday 29 April 2019.

JATTA welcomes submissions from authors of the 2019 ATTA conference papers and other papers on the theme of this year's ATTA conference – 'Tax, Innovation and Education: Tax in a Changing World'.

Submissions should be presented in double spaced 12 point Times Roman font and should conform with the *Australian Guide to Legal Citation* (AGLC) 4th ed, 2018, produced by the Melbourne University Law Review: see <https://law.unimelb.edu.au/mulr/aglc/about>. A view-only PDF version of the AGLC can be downloaded from this web link.

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 donovan.castelyn@curtin.edu.au and Annette.Morgan@cbs.curtin.edu.au with the subject line: "2019 JATTA Submission" by no later than Monday, 29 April 2019.

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Dale Pinto, Annette Morgan and Donovan Castelyn

3 President's conference dinner speech

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

- Excellent PhD presentations and teaching workshop; and the exciting announcement of the potential of 10 Tax Clinics by Hon Stuart Robert (Assistant Treasurer) on Wednesday
- Today we had insightful keynote presentations today by Second Commissioner Andrew Mills and Professor Therese Jefferson (ARC) (welcome to you both).

Andrew highlighted to us how technology is currently (and the future) continues to change how the ATO administers the tax system, - including how technology (and data) can assist taxpayers from mis-stepping (rather than just after the fact 'catching' people). As well as the many ways the ATO is trying to resolve disputes early.

Therese Jefferson (ARC) discussed the grant process through the ARC and particularly the role and success of inter-disciplinary research –something very important for tax.

Your new Patron, Tony Pagone, skyped in to deliver his first Patron Address and he raised questions about the adversarial nature of tax disputes and how 'vulnerable' judges can be and the importance of us teaching ethics in tax.

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

- Karen Payne – Board of Taxation; who will continue to make us critically reflect and consider about Tax in a Changing World.

And of course – many of you who are presenting your current research and teaching papers – you are also contributing to our understanding about how we may address these changes.

It has been a great privilege to serve as ATTA President over the last two years.

I hope I have been able to make a positive contribution to ATTA. ATTA as an institution, and the people who make it up, have assisted me so much in my own professional development as a tax academic. Whether it is in terms of being able to listen to leading tax research, being able to share teaching strategies or just being able to talk to senior tax academics to get invaluable mentoring advice.

And I know, 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.

ATTA itself stems from change, as I discussed last year part of the impetus for the formation of ATTA was moves from the Accounting Professional Bodies to decrease the need for accounting students to learn about tax – even though Australia was in the midst of extensive tax reform. I think the 'togetherness' of ATTA helps us all deal with the change that we all face. From humble beginnings, ATTA has grown and I would suggest, succeeded in its objectives of developing tax research and tax teaching. Some of the initiatives that have been introduced include:

- Establishing an annual refereed journal – JATTA. First published in 2005.

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- Monthly ATTA e-newsletter and LinkedIn Group
- 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 our third ATTA Patron the Honourable Tony Pagone)
- 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 ANZ.
- 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
- Gordon Cooper Best PhD Presentation Prize (the first one to be presented tomorrow).
- Advancing Women Tax Scholarship started in 2017
- Digitisation of past ATTA conference papers

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

Part of what we do is celebrate and encourage excellence in tax academia – from both research, teaching and contribution to tax policy. It is my privilege to be able to announce some awards tonight.

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. Past winners represent leaders in tax academia and tonight it is my pleasure to announce this year's winners.

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

In terms of Tax Policy their achievements and contributions include:

- Their research expertise in the area of capital gains has seen their sole authored book on the topic being cited in the High Court of Australia
- They were the Inaugural Honorary Research Fellow of the Taxation Institute of Australia – and in that capacity was the principal author of a report about Combating Rising Compliance Costs.
- They have been a consultant with Treasury about specific anti-avoidance measures
- Their research work on imputation has been cited in the Yale Law Journal.

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- They are seen as a pioneer in the use of archival research into tax treaties and seen as a world pioneer in terms of treaty negotiation.
- They are an editor of a leading Australian tax academic journal
- They have been a visiting scholar at such institutions as the George Washington University, University of Cambridge and the International Bureau of Fiscal Documentation (The Netherlands).

In terms of Tax Teaching their achievements and contributions include:

- playing a key role in the development of a comprehensive undergraduate Tax major, as well as innovations and revisions at the postgraduate level
- being responsible for developing tax modules as part of a highly recognised distance tax education degree
- even with over 30 years of teaching experience, they continue to undertake innovative approaches to their teaching including the development of simulation games, real work case studies and an online game for teaching international tax planning.
- Been a contributing author to a leading tax textbook

This person has actively been involved with the development of tax as a discipline in Australia over their career, and is well and truly worthy of the ATTA-Hill Medal.

Would you please join me in congratulating this year's winner of the ATTA-Hill Medal – Professor John Taylor.

Thank you John.

Now as you know normally, we would only have the one recipient of the ATTA Hill Medal – but this year we received another nomination that the ATTA Executive thought was also worthy of recognition. So it is my pleasure to announce a second recipient who also was nominated on both grounds in terms of tax teaching and tax policy.

In terms of Tax Policy their achievements and contributions include:

- They have supervised over 13 research theses to completion.
- They have been a leader in utilising experimental taxation research methodologies, including considering the behavioural impacts of taxation.
- Worked with the Inland Revenue to consider the compliance behaviours of small and medium size enterprises.
- They have acted as an expert referee for many of the world's leading tax academic journals.
- Their research interest includes a strong emphasis on social justice and inequality.
- Their research is regularly recognised as of extremely high quality. Their thesis was the first winner in the series of the ATTA-CCH (now OUP) Doctoral Series.
- This person's tax research has received the best paper award at numerous ATTA

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Conferences. Not just one time, not two, not three – but four times.

- They have been the recipient of the highly competitive Marsden Fund awarding \$100,000 funding for projects for emerging researchers,.
- They have been invited to give Keynote presentations, including at the Qld Tax Researchers Symposium, as well as giving a recent Provost Lecture.

In terms of Tax Teaching their achievements and contributions include:

- Playing a leading role in progressing and coordinating a highly regarded Taxation Programme in New Zealand
- They teach tax at both the undergraduate and postgraduate level; and their teaching ethos is to bring enthusiasm and research insights into the classroom for their students.

They played a role in co-implementing and co-administering the ATTA's Women in Tax Scholarship Program, as they are passionate about ensuring women are better represented at the higher academic levels. This person leads by example, is one of New Zealand's leading female tax academics (as well as in Australia and around the world). They have been actively involved with ATTA over many years.

This person is actually the ATTA President-elect to commence their term after this year's conference. And because of this, they were not in any way involved in this decision (and until the last few minutes totally unaware of this recognition; and probably at this stage a bit confused).

Would you please join me in congratulating this year's winner of the ATTA-Hill Medal – Professor Lisa Marriott.

Thank you Lisa.

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:
 - o Professor Dale Pinto,
 - o Professor Kerrie Sadiq and
 - o Professor Adrian Sawyer.
- Our publication sponsor - OUP

Past recipients of the Doctoral Prize include:

- 2010: Lisa Marriott.

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- 2011: Brett Freudenberg
- 2012: John Bevacqua
- 2014: Fiona Martin
- 2015 Theuns Steyn
- 2017: Caroline Dick
- 2018: Ann Kayis-Kumar

It gives me great pleasure to invite Emily Wu and Nicole Lavranos from OUP to say a few words and to announce the winner of the 2019 OUP-ATTA Doctoral Prize:

- John Minas for his thesis titled: The Implications of Capital Gains Tax Rate Preferences for Personal Taxpayers in Australia

Thank you Emily and Nicole and thank you for OUPs continuing support of ATTA.

Now that is the end of the presentations. Please enjoy –Thank you.

Brett Freudenberg

4 ATTA Hill Medal acceptance speech

I first became an academic in early 1985 after working in small CBD legal practices for some years. The first academic job I had was with one of the progenitors of my current school which was then called the Department of Legal Studies and Taxation in the School of Accountancy at the University of New South Wales. I remember being interviewed by the Head of Department who was a Canadian reformed alcoholic. I had done a small amount of tax work as a practitioner and hadn't liked it much. Despite the Asprey Report in 1975 there had not been much legislative change in Australian tax for years. The Barwick High Court had emasculated the general anti avoidance provision in ITAA 1936 s260 and tax had the image of people engaging in dodgy 'bottom of the harbour' schemes. I knew that the Department of Legal Studies and Taxation taught a lot of tax and I remember saying at interview, 'I don't care what I teach so long as it isn't tax'. The Head of Department replied, 'That'll be alright pal'. Naively I thought that this meant that I wouldn't be teaching any tax but translated from Canadian reformed alcoholic into English it meant, 'the first class I'm going to put you into will be tax'.

I didn't know it then but soon came to realise that the Head of Department couldn't have done me a bigger favour if he tried. Remember this was 1985. Paul Keating was Treasurer. We had the Draft White Paper and the Tax Summit. There was a veritable avalanche of reforming legislation over the next couple of years – capital gains tax, dividend imputation, foreign tax credits, CFCs, FIFs, Thin Cap rules and so on. All great stuff for a relatively young academic to write about along with path-breaking case law like Myer Emporium.

More importantly if the Head of Department hadn't made me teach tax I would never have joined ATTA (which wasn't formed until a couple of years later) and probably would never have met most of you. That's a lot of friendships, conference papers, cricket matches, ATTA dinners (and after dinner speeches) and other collegial activities that I would have missed.

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Like many here I go to a lot of conferences in different parts of the world and I really think the ATTA conference is the most collegial and supportive conference of any that I attend. Although I'm tempted in receiving an award like this to use the Groucho Marx line, 'I wouldn't join a club that would have me as a member' when I think about the fine scholars who have been awarded the ATTA Hill Medal in the past I can only be grateful and honoured for being placed in such company.

John Taylor

5 ATTA Conference: first timers' views

The ATTA conference in Perth was most rewarding. Keynote speakers were excellent. I attended some of the presentations and found the research questions interesting. The environment was collegial. It was a great opportunity to catch up and share ideas with tax academics. Thank you to the organisers.

Van Le
Lecturer, College of Law, Business and Governance
James Cook University, Qld 4811

The ATTA Conference was a very enjoyable experience. The venue, catering and the organised social events were excellent. The speakers were professional, engaging and relevant. I especially enjoyed the networking and meeting many inspiring tax academics and practitioners. I am looking forward to the Hobart ATTA Conference next year.

Tina Hoyer
James Cook University, Qld

The ATTA conference of 2019 was an invaluable platform that allowed me to tap into the vast expertise of fellow tax scholars around the world. It afforded me an opportunity to receive constructive feedback on ongoing research. Through the papers delivered by fellow researchers, it provided an opportunity to gain knowledge of contemporaneous tax research. As a first-time attendee, not only did I receive helpful feedback on my own research, but I was also introduced to a larger tax research community that would have otherwise remained unknown to me. ATTA gave me the opportunity to become a part of a supportive network of tax academics. Not only did the ATTA conference enrich my knowledge and my network, it renewed my enthusiasm for my own research. Lastly, I was honoured to receive the "Highly Commended Gordon Cooper Memorial Prize" for the best PhD Presentation. Thank you to ATTA!

Lindelwa Ngwenya
UNSW Sydney

As the sole tax academic in my law school, research can sometimes be a somewhat lonely experience even with the most supportive colleagues. Attending the ATTA conference for the first time, I was immediately struck by the warm and supportive atmosphere, with fellow academics freely and generously sharing their comments and advice. There is a true sense of community at the conference, making it particularly enjoyable to learn from the experience of

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senior academics and share the sense of purpose and enthusiasm of younger academics starting tax research for the first time. The conference was a truly enjoyable experience and I look forward to reconnecting with old friends and making new ones next year. I would also like to express my appreciation to the organising committee for the conference and the ATTA executive committee for making all of this possible.

Vincent Ooi
Lecturer of Law, Singapore Management University

6 Arrivals, departures and honours

John Minas resigned from Griffith University in January 2019 to take up the position of Senior Lecturer in Taxation at the University of Tasmania.

John Passant has joined the Canberra Press Gallery for online media publication Independent Australia (<https://independentaustralia.net>).

As well as his weekly Monday column, John will report back on the events of the day when Parliament is sitting. His new position means that John might ask you in your role as a tax expert to comment on the tax issues of the day. Feel free too to approach him with newsworthy material you think might be worth publishing. While Independent Australia is free to read online it depends on its subscribers to keep it viable.

John Passant's second book of poetry 'Whose broken is this? and other poems' (Ginninderra Press 2018) has recently been published. If you are interested in buying a signed copy for \$25, email John at en.passant@bigpond.com

Mark Bowler-Smith currently senior lecturer in tax law at the University of Auckland Business School, will be joining Deakin Law School as an Associate Professor in March 2019. Mark is very excited about the move, both because Deakin is bucking the trend in terms of its placement in global university rankings and because everyone keeps telling him what a wonderful city Melbourne is.

After 18 years of service, Associate Professor **David White** retired from the School of Accounting and Commercial Law at Victoria University of Wellington in June 2018. David joined Victoria University from the NZ Treasury where he had played a key role in New Zealand's tax reform programme from the 1980s to the 1990s. Building on this background at the NZ Treasury, David specialised in researching consumption taxes such as VAT (GST) becoming an internationally recognised expert in the field organising international conferences and editing several books on GST. Since retiring from Victoria University, he has moved to South Island to be closer to his family and is planning to work on a number of projects outside academia in the construction and the voluntary sectors.

Andrew MC Smith
Associate Professor, Post-Graduate Programme Director
School of Accounting & Commercial Law | Victoria Business School
Victoria University of Wellington

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Benjamin Walker completed his PhD with honours from the Vienna University of Economics & Business and is a Senior Lecturer at Victoria University of Wellington. His research areas are primarily International Tax and the impact of technology on tax systems.

Congratulations to **Rick Krever** on being made an Officer (AO) in the general division of the order of Australia, in the Australia Day 2019 Honours. The brief citation read: Professor Richard Krever VIC, for significant service to legal education, to taxation law and policy reform, and through advisory roles.

The full citation read:

Professor Richard KREVER, VIC, for significant service to legal education, to taxation law and policy reform, and through advisory roles.

University of Western Australia:

Professor, Law School, since 2017.

Monash University:

Professor, Department of Business Law and Director, Taxation Law and Policy Research Group, 2005-2017.

Head of Department of Business Law and Taxation, 2012-2014.

Reader in Law, Faculty of Law, 1989-1993.

Senior Lecturer, Faculty of Law, 1987-1989.

Lecturer, Faculty of Law, 1983-1986.

Senior Fellow, Public Sector Management Institute, 1987-1991.

Deakin University:

Professor, School of Law, 1993-2005.

University of New South Wales:

Research Associate, Taxation, Business and Investment Law Research Centre, 1987-1992.

Bond University:

Honorary Fellow, Centre for Taxation and Corporate Research, since 1989.

Professional service includes:

Member, Commonwealth Government's Taxation Law Improvement Project Consultative Committee, 1995-1998.

Member, Commissioner of Taxation's Award for Research Adjudication Panel, 1997-2001.

Member, Permanent Scientific Committee of the International Fiscal Association, 1997-2003.

Member of Executive, Australian Branch, International Fiscal Association, 1999-2001.

Member, the Review of Business Taxation (Ralph Review), 1999.

Member, Productivity Committee's Taxation Law Improvement Project Consultative Committee, 1995-1998.

Member, Board of Governors of the Australian Tax Research Foundation, 1992-1995.

Professor-in-residence, Australian Taxation Office, 2000-2001.

Professor-in-residence, Australian Treasury, 2005-2007.

Other education includes:

Visiting Fellow, Institute for Austrian and International Tax Law, Vienna University of Economics and Business Administration, Vienna, current and Adjunct Professor, since 2003.

International Research, Centre for Business Taxation, Oxford University, UK, current.

Adjunct Professor, Eastern China University of Politics and Law, since 2002.

Adjunct Professor, University of Utrecht, Holland, 2007-2009.

Visiting Fellow, Cambridge University, UK, 2018.

Source: Commonwealth of Australia Gazette 26 January 2019

<<https://www.legislation.gov.au/Details/C2019G00075>>

Sydney Morning Herald 26-27 January 2019 and other media outlets;

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<[http://www.gg.gov.au/sites/default/files/files/honours/ad/ad2019/xklw-03mcv/Media%20Notes%20-%20AM%20\(A%20-%20L\).pdf](http://www.gg.gov.au/sites/default/files/files/honours/ad/ad2019/xklw-03mcv/Media%20Notes%20-%20AM%20(A%20-%20L).pdf)>

Former Inspector-General of Taxation, **Ali Norozzi** will become a partner of PriceWaterhouseCoopers.

Source: Bagshaw, Eryk 'Tax boss trades public service for PwC', *Sydney Morning Herald* 23 January 2019 p 11

7 ATTA members in the media

Cassidy, Julie

Fisher, David; Johnston, Martin & Knox, David 'The \$1.7bn 'stealth' tax grab - work out how much 'extra' tax you have been paying?' *NZ Herald* 6 February 2019

<https://www.nzherald.co.nz/business/news/article.cfm?c_id=3&objectid=12199475>

8 Call for papers

Journal of Australian Taxation special edition on current issues in tax reform in New Zealand

With the impending release (at the time of writing) of the recommendations of the Tax Working Group on certain tax changes in New Zealand, including the introduction of a capital gains tax, the Journal of Australian Taxation will publish a special edition on current issues in tax reform in New Zealand. The guest editor will be Dr Jonathan Barrett from the School of Accounting and Commercial Law at the Victoria University of Wellington. To discuss your contribution, email Jonathan at jonathan.barrett@vuw.ac.nz

John McLaren (john.mclaren@utas.edu.au) and John Passant (en.passant@bigpond.com), co-editors, JAT.

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law, Wednesday 3 July 2019, 8:30 am to 4:00 pm, Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane.

This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

- Register your interest on the QTRS web page: law.uq.edu.au/qtrs
- Online registration opens on 1 March 2019. This is a free event, but places are limited.
- Abstracts of papers will be accepted from 1 March 2019 via the QTRS web page. The closing date for the submission of abstracts is 31 May 2019. Abstract length: 800 to 1000 words. Abstract style: AGLC 4.

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IFA Prizes and Awards – Deadline for submission is 1 April 2019 (for London Congress)

1. **Mitchell B. Carroll Prize**, to encourage scientific work. This Prize is awarded for a work dealing 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**. IFA has instituted this Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of the Value Added Tax system in France, now applied in more than 160 jurisdictions.
3. **Poster Programme**, to encourage students to study and discuss 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. **If you or a student is interested in the Poster Programme, please contact Miranda Stewart at m.stewart@unimelb.edu.au**, as this usually also obtains Australian Branch support to attend the London Congress.
4. **IFA President YIN Scientific Award**. This Award shall be awarded for an article published in a qualified medium (for those aged under 35 before 31 July 2019), furthering the understanding of international fiscal law or comparative tax law, providing practical solutions to problems arising in cross-border transactions or situations.

The rules of the competitions and application are published on the IFA website: www.ifa.nl/research-awards. More information on IFA scientific activity is at : www.ifa.nl/ifa-newsletter-december-2018-scientific.

Tax Research Network 28th Annual Conference, 9 - 11 September 2019

The Tax Research Network (TRN) is the learned society for tax researchers, practitioner and policy makers in the UK, and has over 300 members from across the world. You can learn more about us on our website (trn.org.uk).

The TRN's 28th annual conference will be held on 9 – 11 September at the University of Central Lancashire (UCLan), Preston. Preston is located in the north-west of England close to the M6 motorway. The UCLan campus is only 10 minutes' walk from Preston's railway station which lays on the West Coast mainline with direct links to Manchester Airport, London, Birmingham, Edinburgh, and Glasgow.

UCLan is also hosting the annual conference of the Society of Legal Scholars (SLS) in the week immediately preceding the TRN conference:

<https://www.legalscholars.ac.uk/conference/>

Over many years the TRN's annual conference has provided a forum for the presentation and discussion of leading edge tax research. The public debate about taxation of large businesses; the expansion of the taxing powers of the devolved administrations in the UK; the uncertainties surrounding Brexit; and the “Yellow Jackets” movement on the European continent. All these provide an invaluable opportunity for us to make an impact based on rigorous research.

The conference remains an exceptionally multidisciplinary event and will particularly interest accountants, lawyers, economists, psychologists, sociologists, historians and a wide variety of other scholars from the social sciences and humanities.

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You are cordially invited to submit a paper for this conference. Whilst there is no specific theme, papers which are well grounded theoretically and/or innovative and interesting empirically are particularly sought.

We also warmly welcome papers from those who are new to tax research, in particular:

- new (or potential) researchers from tax practice or tax teaching who may not yet have presented at an academic conference or published in an academic journal
- PhD students from all disciplines

We are happy to accept both “emerging papers” describing the preliminary stages of a project or reporting initial findings, and “full papers” describing completed projects.

Proposals for papers must be sent to the conference organisers by 31 March 2019. This should take the form of an extended abstract of up to 1500 words. You will be notified whether or not your paper is accepted by 30 April. Accepted papers should be submitted by 31 July 2019.

Please do not hesitate to contact David Massey if you have any queries
diamassey@uclan.ac.uk

Doctoral Colloquium

As in previous years, the conference will include a Doctoral Colloquium to provide an opportunity for PhD students and early career researchers to present their work.

The requirements for submission of papers for the Doctoral Colloquium are the same as for the main conference.

In addition to the abstract, would those intending to join the Colloquium, please let the organisers know:

- what you wish to get out of the event and
- what your supervisor wants you to gain from the experience

This will help us tailor the Colloquium to meet your needs and expectations.

Tax Education Day – Wednesday 11 September 2019

To follow up on the success of the Tax Education Day at last year’s conference in Birmingham, we will again be devoting a day to tax education. This will address both University level teaching of taxation and the teaching of tax to professional students. Participants are invited to present details of interesting and innovative ways they are undertaking tax teaching for part of the day. Invited speakers will fill other parts of the day to provide a practical and (we hope) inspiring day suitable for anyone involved in tax education. If you wish to submit a presentation (full papers are not necessarily required) for this day please indicate that you are targeting this day for your offering.

Presenter Fee Waiver

We expect to be able to offer a conference registration fee and accommodation charge waiver for one presenter of each accepted paper.

In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We do hope that you will consider submitting an abstract and help to make the 2019 conference a success.

David Massey and Deborah Wood

Conference organisers at UCLan

Address for submission of abstracts: diamassey@uclan.ac.uk

Australian Tax Review

Since 1971, the Australian Tax Review (ISSN: 0311-094X) has been providing in-depth analysis of current tax issues in the Australian tax environment in all areas of tax law, recent

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cases and legislative developments. The joint General Editors would like to extend an invitation to ATTA academics to submit suitable articles for possible publication in one of the 2019 issues (submission details are available at: <http://sites.thomsonreuters.com.au/journals/files/2016/08/AT-Rev.pdf>).

Submission requirements - Thomson Reuters
sites.thomsonreuters.com.au

Submission requirements All contributions to the Australian Tax Review are welcome and should be emailed to the Thomson Reuters Editor at LTA.atrev@thomsonreuters.com. Note to contributors

The journal has a national and international reputation which services both the academic and professional tax law markets. Contributors include Justices of the Federal Court, the Commissioner of Taxation, and senior practitioners and academics from Australia and overseas.

Being a fully refereed journal, articles are only accepted for publication after a rigorous peer review process. Appropriate referees (a minimum of two for each article submitted) are selected by the editors from the ranks of senior Australian and international tax academics and practitioners.

General Editors

Professor Dale Pinto, Head of the Taxation Department, Curtin Law School, Curtin University, Western Australia

Professor Kerrie Sadiq, School of Accountancy, QUT Business School, Queensland University of Technology

Public Sector Economics 2019 Conference – Wealth and property taxation: where do we stand?

Please read the following [call for conference papers](#) and please consider submitting your article to the [Public Sector Economics 2019 Conference – Wealth and property taxation: where do we stand?](#) (October 24, 2019; Zagreb, Croatia). The goal of the conference is to provide a state-of-the-art assessment of the profession's thinking on the potentials and limitations of these taxes and their role in the modern economy. We invite submissions of historical reviews, studies of experience, as well as theoretical, empirical and policy papers on different aspects of wealth and property taxation.

The abstract submission deadline is May 1, 2019 to PSE2019@ijf.hr

Singapore Management University Tax Academy of Singapore Centre for Excellence in Taxation

The SMU - TA CET is calling for proposals for research studies in Taxation. Suitably qualified individuals are invited to apply to undertake research projects for a period of 6 months per project. Research allowance will be internationally competitive; from S\$7,500 per accepted proposal.

Areas of interest:

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The SMU – TA CET is interested in supporting external researchers to conduct quality research in the following areas; and with a focus on Asian economies and tax systems:

- International Tax Policy
- Tax Treaties
- Transfer Pricing
- Dispute Resolution
- Tax Transparency
- Indirect Tax

Application process:

Supported projects will be conducted within 6 months from the date of award. Appointments will be signed with the researcher directly; we do not anticipate any institutional involvement.

Research proposed must be new and not an existing working paper. The SMU – TA CET will not be able to provide funding to projects that concurrently receive funding from another party.

A proposal should include the following information:

- Name(s) of the researcher(s). Please include as an attachment supporting materials such as curricula vitae/research interest/role/contribution of the main researcher or each team member.
- A short descriptive title for the proposed project
- The project summary, such as a summary of the research problem, the aim(s), and the significance/objectives.
- The debates, experiences, concepts or readings that influenced or motivated the research topic.
- The approach and/or methodology / analysis procedure to be employed for the research.
- A short selection of references to demonstrate appropriate background knowledge in the research area.

Please be concise in describing the information necessary for the proposal.

Acceptance of proposals is on an ongoing basis and there is no deadline specified at the moment.

All applications received will be treated on a confidential basis.

Submit proposals in PDF or MS Word format electronically to TOH Sher-Lin at sltah@smu.edu.sg

Dissemination of findings:

The results of the research must be non-proprietary, and SMU - TA CET may elect to publish, distribute, or present all or portions of the report without restriction.

Recognition of SMU – TA CET support should be included in all publications and in all format of research results.

Recipients may be requested to share research results at SMU – TA CET organised events. <<https://accountancy.smu.edu.sg/cet/publications/call-papers>>

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

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

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles based on your substantive research,

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recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

9 New Zealand developments

Kia ora koutou

The most significant news item this month from New Zealand is the announcement from the Tax Working Group that its final report has been submitted to government for consideration. The Government is expected to release the report to the public on 21 February. The big question that everyone is asking is whether the Labour-led government accept the Tax Working Group's likely recommendation of some form of general capital gains tax.

IRD has released IS 18/07: Goods and services tax - zero-rating of services related to land. This Interpretation Statement concerns an amendment to the GST Act 1985 on the circumstances in which services related to land can be zero-rated under s 11A(1)(e) and (k).

Otherwise, IRD has issued several communications reminding businesses and their advisors about payday filing which comes into effect from April 2019.

Jonathan Barrett

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

Commissioner of Taxation v BHP Billiton Limited [2019] FCAFC 4, Allsop CJ, Davies and Thawley JJ, 29 January 2019

Taxation – appeal from Administrative Appeals Tribunal – where respondent (Ltd) is part of a dual-listed company arrangement with a non-resident company (Plc) – where third company (BMAG) is a controlled foreign company of Ltd for the purposes of Part X of the Income Tax Assessment Act 1936 (Cth) – where BMAG derived income offshore from the sale of commodities it purchased from Plc's Australian entities – whether that income of BMAG was “tainted sales income” to be included in the calculation of BMAG's attributable income and hence included in the assessable income of Ltd under Part X of the ITAA 1936 – whether Ltd is an “associate” of Plc (or vice versa) under s 318(2) – whether Ltd is “sufficiently

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influenced” by Plc (or vice versa) under s 318(6)(b) – whether BMAG is “sufficiently influenced” by Plc and Ltd for the purposes of s 318(2)(d)(i)(B)
<<https://jade.io/article/632605>>

Agriwealth Capital Limited v Commissioner of Taxation [2019] FCA 56, Robertson J, 1 Feb 2019

Taxation - applicant applied for a public (product) ruling in respect of its timber project for the 2018 year - respondent Commissioner declined to issue the ruling - applicant applied for a statement under s 13 of the Administrative Decisions (Judicial Review) Act 1977 (Cth) - Commissioner took the view that his decision was not a decision to which the ADJR Act applied and that therefore he had no duty under s 13 of that Act to furnish such a written statement to the applicant – nonetheless the Commissioner set out “the reasons why” he had declined to issue a product ruling, and “the findings on material underpinning those reasons” – whether Commissioner’s declining to issue a ruling a decision under an enactment for the purposes of the ADJR Act – whether Commissioner had substantially complied as a matter of fact with the requirements of s 13 of the ADJR Act, if it applied – whether Commissioner’s decision declining to issue the ruling was “accompanied by” a later statement purporting to set out findings of facts, referring to the evidence or other material on which those findings were based and the reasons for the decision – whether as a matter of discretion the Court should order the respondent Commissioner to furnish an additional statement

Administrative law – applicant applied for a public (product) ruling in respect of its timber project for the 2018 year – respondent Commissioner declined to issue the ruling – applicant applied for a statement under s 13 of the Administrative Decisions (Judicial Review) Act 1977 (Cth) – Commissioner took the view that his decision was not a decision to which the ADJR Act applied and that therefore he had no duty under s 13 of that Act to furnish such a written statement to the applicant – nonetheless the Commissioner set out “the reasons why” he had declined to issue a product ruling, and “the findings on material underpinning those reasons” – whether Commissioner’s declining to issue a ruling a decision under an enactment for the purposes of the ADJR Act – whether Commissioner had substantially complied as a matter of fact with the requirements of s 13 of the ADJR Act, if it applied – whether Commissioner’s decision declining to issue the ruling was “accompanied by” a later statement purporting to set out findings of facts, referring to the evidence or other material on which those findings were based and the reasons for the decision – whether as a matter of discretion the Court should order the respondent Commissioner to furnish an additional statement
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0056>>

Victoria Power Networks Pty Ltd v Commissioner of Taxation [2019] FCA 77, Judge: Moshinsky J, 7 Feb 2019

Taxation - assessable income - income according to ordinary concepts - non-cash business benefits - where electricity distributors were required to connect customers to the electricity network upon request - where the connection works were carried out either by the distributor or by the customer - where, in relation to the first situation, if the connection was ‘uneconomic’, the customer paid a cash contribution to the distributor – whether the cash contribution was income according to ordinary concepts – where, in relation to the second situation, the customer was required to transfer the relevant assets to the distributor and received a rebate from the distributor – where, in relation to that situation, if the connection was ‘uneconomic’, the rebate was the estimated cost of construction less a customer contribution – whether the customer contribution was income according to ordinary concepts – whether the transferred assets constituted a non-cash business benefit – consideration of the amount to be included in the distributor’s assessable income pursuant to s 21A of the Income Tax Assessment Act 1936 (Cth) – consideration of the arm’s length value of the transferred assets

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0077>>

Australian Capital Territory

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Arcidiacono v Commissioner for ACT Revenue; Canberra Cleaners Pty Ltd v Commissioner for ACT Revenue (No 2) [2018] ACTCA 69, Burns, Mossop and Charlesworth JJ, 21 December 2018

Administrative law – review of decision to issue garnishee notices and director compliance notices for the enforcement of payroll tax liabilities – collateral challenge to validity of assessment of liability – whether assessment affected by conscious maladministration – primary judge declining review and withholding relief in the exercise of discretion – whether discretion miscarried

Taxes and duties – enforcement of payroll tax liability – garnishee notices issued to all known creditors of taxpayer group – whether garnishee notices had effect of rendering corporate entities in the group insolvent – whether decision to issue garnishee notices was legally unreasonable

Taxes and duties – enforcement of payroll tax liability – compliance notices issued to directors of corporate entities in taxpayer group – whether notice issued for improper purpose of frustrating pending legal proceedings – whether decision to issue the notice was legally unreasonable

<<https://jade.io/article/632782>>

Western Australia

Starbrake Holdings Pty Ltd (ACN 116 485 682) v Commissioner of Taxation [2019] WASCA 26, Murphy JA, 01 February 2019

Practice and procedure - Application for a stay - Turns on own facts - Practice and procedure - Application to hear related appeals together - Turns on own facts
<<https://jade.io/article/633270>>

Colin Fong

11 Vacancies

Great opportunity to join Griffith University and lecture tax law!

At Griffith we believe in, strive for and celebrate the remarkable. We are known for our high impact research, outstanding student experience, our commitment to social justice and our welcoming environment. We rank in the top 2% of universities worldwide and we're proud of our remarkable achievements, of our people and their passion for making a positive difference.

The successful applicant will have a PhD (or substantial progress) in Business Law or Taxation Law, with demonstrated knowledge, skills and experience in teaching at the tertiary education level in the field of tax law. You will be able to initiate and develop course material where appropriate and convene courses at both undergraduate and postgraduate level; produce scholarly outputs in relevant areas of interest.

This is a continuing, full time position based at the Nathan campus. Salary package including 17% employer superannuation contribution: \$108,238 - \$128,536 pa.

Closing date: Monday, 18 February 2019 at 5 pm AEST. All applications must be submitted online. Look for Job ID 111447: Business Law

For more information see: <https://www.griffith.edu.au/future-staff>

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The **Temple Law School Graduate Tax Program** seeks a new Director. The Director will have the title of "Director of the Graduate Tax Program and Practice Professor of Law" and will be responsible for overseeing all aspects of the program. The individual selected will:

- Direct LL.M. program, including administration, student affairs, and faculty support
- Oversee and conduct student recruitment, enrollment, and support, including through marketing, communications, and admissions events and projects
- Design curriculum and recruit adjunct faculty
- Oversee both live and online content of the program, which involves both day and evening coursework and certificate programs
- Ensure program complies with ABA requirements
- Manage and engage network of LL.M. alumni
- Work with law school leadership and faculty to develop tax program opportunities, potentially including increasing online offerings, launching and managing a Masters in Taxation program for non-lawyers
- Teach two tax courses annually.

Applicants should have the following credentials, experience and skills:

- Juris Doctor degree
- Tax practice experience
- Administrative experience (preferred)
- Marketing/promotion experience (preferred)
- Possess business acumen and networking abilities to identify opportunities for program growth
- Ability to work independently with a strong work ethic while supporting a team effort
- Energetic presentation, strong communication, writing, and interpersonal skills
- Ability to organize, prioritize, and follow multiple projects and tasks through to completion
- Proficiency with technology (necessary or must be promptly acquired)
- Ability to travel, and work nights and weekends, as necessary
- Teaching experience (preferred)
- Engagement with and connection(s) to the national tax community and/or the greater Philadelphia tax community (preferred)

Starting date: July 1, 2019 (or earlier if available). Salary commensurate with Director and Practice Professor status.

For information about the Graduate Tax program, see <https://www.law.temple.edu/academics/degrees/llm-tax/>.

Candidates may apply directly to Professor Andrea Monroe at gradtax@temple.edu.

A *curriculum vitae* and letter of interest are required. Please submit your application by March 1, 2019.

Temple University is an equal opportunity/affirmative action employer, and we strongly encourage women, minorities, individuals with disabilities, individuals who identify as members of the LGBTQIA community, veterans, and members of other groups that traditionally have been underrepresented in law teaching to apply.

Director of Tax Equity at the International Budget Partnership

The International Budget Partnership (IBP) is currently seeking a [Director of Tax Equity](#) to join their team. The newly-created position will have responsibility for developing and managing a new high priority and cross organisational initiative at the IBP. Based on an in-

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depth scoping of the field, IBP is looking to establish an initiative that will ensure that developing countries raise the additional resources required to drive development in ways that promote greater equity; and that meaningful opportunities are created by country governments to engage civil society in these decisions.

For requirements, application process and further information, please check the [vacancy webpage](#).

For further IBP vacancies, please visit their [job opportunities](#).

City University of Hong Kong has launched a worldwide search for talented faculty members. A senior delegation led by Professor Matthew Lee, Vice President (Development and External Relations) and Chair Professor of Information Systems and E-Commerce, will visit Sydney to present the university's vision for the future.

The reception will be held on Thursday the 21st of February, 6:00pm – 8.00pm at the InterContinental Sydney.

You are cordially invited to attend. Further details of the reception can be found in the attached.

Please register your intention to attend: <https://cityuhk-sydney-reception.eventbrite.hk> .

The reception is an opportunity to learn about City University of Hong Kong and network with our senior faculty.

Should you have academic colleagues interested in attending or outstanding postdoctoral scholars seeking faculty positions we would be grateful if you could share this invitation with them.

Should there be positions of interest to you at CityU, please visit our [Human Resources Office](#) and submit an online application, or e-mail hrrecruit@cityu.edu.hk for further information on available positions.

For enquiries about the Sydney reception, please email us at global@cityu.edu.hk.

We look forward to seeing you at the reception!

City University of Hong Kong
<http://www.cityu.edu.hk/>

12 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).

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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) or James Alm (at jalm@tulane.edu) for further details on the program.

13 Tax and related meetings

Local

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020

The call for abstracts and registrations will be occurring later in 2019.

For more information, please contact:

- john.mclaren@utas.edu.au

<http://www.utas.edu.au/business-and-economics/home> - Click on the ATTA link

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.

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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 (+61) 2 9385 9549

Crawford School of Public Policy | Tax and Transfer Policy Institute - Peter Varela, **“Taxing the return to savings: how does the Australian tax system compare with "best practice"?** Tuesday 26 February 2019, 12.15pm–1.30pm, Miller Theatre Level 1, Old Canberra House Building 73, Lennox Crossing, Australian National University, Canberra. A light lunch will be available from 12 - 12.15pm. Please register at the registration tab below.

<<https://taxpolicy.crawford.anu.edu.au/news-events/events/13735/taxing-return-savings-how-does-australian-tax-system-compare-best-practice>>



International Fiscal Association – upcoming 5th Asia Pacific Regional Conference in Melbourne, 17-19 June



5th Asia Pacific Conference: Melbourne, 17-19 June 2019!

IFA Australia is pleased to invite you to put in your calendar for attendance the forthcoming 5th Asia Pacific Regional Conference, which is to be hosted in Melbourne at the Convention Centre, from 17-19 June 2019. The Conference is in co-operation with the Corporate Tax Association.

The theme of the Conference is Taxing the Global Digital Economy in Asia Pacific, and is a very hot topic. There will be leading presenters from the OECD, governments around the region, leading practitioners and in-house corporate counsel, and academics. Representatives will attend from New Zealand, Japan, Korea, India, Malaysia, Indonesia, Philippines, China PRC, Taiwan and others.

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Registration is expected to be open on the IFA Australia website soon and will be reasonably priced.

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law.



Date: Wednesday 3 July 2019
Time: 8:30 am to 4:00 pm
Venue: Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane

This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

Register your interest on the QTRS web page: law.uq.edu.au/qtrs

Online registration opens on 1 March 2019. This is a free event, but places are limited.

Abstracts:

Abstracts of papers will be accepted from 1 March 2019 via the QTRS web page. The closing date for the submission of abstracts is 31 May 2019. Abstract length: 800 to 1000 words. Abstract style: AGLC 4.

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

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

Overseas

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

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

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

Institute for Austrian and International Tax Law 2019 events:

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

February 2019

- February 17-19, 2019 Global Transfer Pricing Conference: "Transfer Pricing Developments around the World 2019"

March 2019

- March 04, 2019 KPMG-WU-Workshop (in German)

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- March 07, 2019 Semesteropening (in German)
 - March 21, 2019 IFA-Event: "Steuerreform 2020 - internationale Aspekte" (in German)
 - March 25, 2019 KSW-Information Evening, Michael Lang (in German)
- April 2019
- April 08, 2019 Colloquium: "Current Developments in European and International Tax Law", Johanna Hey, Daniel Gutmann
 - April 29, 2019 Wolfgang Gassner Memorial Lecture: "Die Zukunft der internationalen Verrechnungspreise" (in German)
- May 2019
- May 06, 2019 Panel Discussion of Tax Lawyers (in German)
 - May 13, 2019 Colloquium: "Current Developments in European and International Tax Law", Niels Appermont, Anouk Bollen-Vandenboorn
 - May 13, 2019 KSW-Information Evening, Claus Staringer (in German)
 - May 16, 2019 USt Symposium: "Betrug und Missbrauch in der Umsatzsteuer – Lösungsansätze in Wissenschaft und Praxis" (in German)
 - May 20, 2019 KPMG-WU-Workshop (in German)
 - May 20-24, 2019 Advanced Transfer Pricing Course (General Topics)
 - May 21, 2019 WU Transfer Pricing Workshop
 - May 23-25, 2019 Conference: "Tax Treaty Case Law Around the Globe"
- June 2019
- June 03, 2019 Colloquium: "Current Developments in European and International Tax Law", Robert Danon, Johann Hattingh
 - June 17, 2019 26. Vienna Symposium on International Tax Law: "Tax Treaties and Procedural Law"
 - June 24-25, 2019 Workshop: "Cooperative Compliance"
 - June 27, 2019 Semesterclosing (in German)
 - June 27-29, 2019 Seminar: "Double Tax Treaties in Case Studies – Senior Level"
- July 2019
- July 01-05, 2019 Advanced Transfer Pricing Course (Benchmarking)
 - July 03, 2019 WU Transfer Pricing Workshop
 - July 04, 2019 WU Transfer Pricing Workshop
 - July 04-07, 2019 Rust Konferenz: "CFC Legislation" (in Rust)
 - July 15-19, 2019 CEE Vienna International Tax Law Summer School 2019
- September 2019
- September 16, 2019 KSW-Information Evening, Josef Schuch (in German)
 - September 23, 2019 WU Transfer Pricing Workshop
 - September 23-27, 2019 Advanced Transfer Pricing Course (Specific Topics)
- October 2019
- October 04, 2019 Klaus Vogel Lecture
 - October 07, 2019 IFA-Event: "Dispute Resolution"
 - October 14, 2019 WU Transfer Pricing Symposium
 - October 16, 2019 Semesteropening (in German)
- November 2019
- November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
 - November 18, 2019 IFA-Event: "Aktuelles zum Beihilfenrecht" (in German)
 - November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"
- December 2019
- December 02, 2019 Panel Discussion of Tax Advisors (in German)
 - December 16-17, 2019 Conference: "Tax Policy and Administration in a Digital Age"

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

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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. For administrative purposes, please register via the Online-Form. If you have any questions, please contact Ms Hedwig Pfanner (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/>

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

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

IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>
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 for more information. Prof Dr M. Peter van der Hoek Academy of Economic Studies, Bucharest, Romania and Erasmus University, Rotterdam, Netherlands. Mailing address: Erasmus University (L 7-20) P.O. Box 1738 NL-3000 DR Rotterdam Netherlands Phone/Fax: +31-10-4081622 E-mail: vanderHoek@frg.eur.nl

International Tax Planning Association Forthcoming meetings

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

5th Africa Tax Symposium: Early bird registration now open!

29-31 May 2019, Stellenbosch, South Africa. Our 5th anniversary will be celebrated in Stellenbosch, South Africa, approximately 50 km from Cape Town (15 minutes from the airport). A change from our previous ocean setting, this year we will enjoy the backdrop of the magnificent Stellenbosch Mountain situated amongst some of the most famous vineyards in the world. We have chosen a stellar location, the Hotel Spier, one of South Africa's oldest wine farms, which is steeped in history dating back to 1692. Held over 3 days, the symposium will provide a world-class original programme accompanied by our not-to-be-missed social

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events. We expect record numbers of guests to attend so, to avoid disappointment, please register as soon as possible. <https://www.ibfd.org/IBFD-Tax-Portal/Events/5th-IBFD-Africa-Tax-Symposium?utm_source=event-campaign&utm_medium=email&utm_campaign=EV03-01-2019&utm_term=&utm_content=Events/5th-IBFD-Africa-Tax-Symposium>

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 be 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.

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.taxesage.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 or Debbie Wood: 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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html

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

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

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

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For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index <http://www.interdok.com/mind>
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

14 Recent publications

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

Local

Anderson, Helen L. and Hardy, Tess, Superannuation guarantee contributors as a tax: the case for reincarnation over reform (December 11, 2018). *Australian Tax Forum*, Vol. 33, No. 4 (2018); *U of Melbourne Legal Studies Research Paper* No. 800. Available at SSRN: <https://ssrn.com/abstract=3299216>

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

Isla Pawson, 'Crowding out' evidence-based policy: The case of negative gearing, 24 January 2019

Bruce Bradbury and Anna Zhu, Welfare entry and exit after marital separation among Australian mothers, 28 January 2019

John Hewson, Increase in Newstart Allowance long overdue, 31 January 2019

Richard Highfield, Mind the (Tax) Gap—It's Bigger Than You Probably Think! 05 February 2019

Blissenden, Michael 'Cut super funds now' *Sydney Morning Herald* 23 January 2019 p 19

Davidson, Sinclair 'Labor's 'nanna tax' is likely to bring ill-considered social costs' *Australian Financial Review* 30 January 2019 p 39

(2018) 20 (2) *Journal of Australian Taxation*

Hayden Grant and Laura de Zwaan, 'Assessing the Threshold of the Division 293 Contributions Tax'

Fiona Martin and Ann O'Connell, 'Crowdfunding: what are the tax issues?'

Lisa Marriott, 'Pursuit of White-collar Crime in New Zealand'

<https://www.jausttax.com.au>

Khadem, Nassim 'OECD pushes for a global minimum corporate tax rate by 2020, but is it wishful thinking?' ABC News Analysis 11 February 2019
<<https://www.abc.net.au/news/2019-02-11/oecd-push-for-a-global-minimum-corporate-tax-rate/10794406>>

Leigh, Andrew 'Rewarding tax whistleblowers' *Sydney Morning Herald* 30 January 2019 p 21

Martin, Peter 'Words that matter. What's a franking credit? What's dividend imputation? And what's 'retiree tax'?' *The Conversation* 11 February 2019
<<https://theconversation.com/words-that-matter-whats-a-franking-credit-whats-dividend-imputation-and-whats-retiree-tax-111423>>

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Phillips, Ben and Gray, Matthew 'Stranger than fiction. Who Labor's capital gains tax changes will really hurt' *The Conversation* 21 January 2019
<<https://theconversation.com/stranger-than-fiction-who-labors-capital-gains-tax-changes-will-really-hurt-109657>>

Stewart, Miranda 'New figures put it beyond doubt. When it comes to company tax, we are a high-tax country, in part because it works well for us' *The Conversation* 16 January 2019
<<https://theconversation.com/new-figures-put-it-beyond-doubt-when-it-comes-to-company-tax-we-are-a-high-tax-country-in-part-because-it-works-well-for-us-109875>>

Overseas

Asia-Pacific Tax Bulletin Issue No. 6 - 2018

China (People's Rep) - Preferential Tax Regime for High- and New-Technology Enterprises: Analysis of the Deviation from the Nexus Approach - Gracious Avayiwoe

China (People's Rep) - The Impact of the Multilateral Instrument on China - Na Li

Hong Kong - On the Source of Interest - Stefano Mariani

India - Tax Challenges Arising from Digitalization - Suranjali Tandon

Pakistan - Do Tax Audits Contribute to Tax Revenue and Deter Tax Evasion? – An Exploratory Study of Tax Audits in Pakistan - Bilal Hassan

Bulletin for International Taxation Number 1 - 2019

Number 1 - 2019 contains the following:

China (People's Rep.)/Hong Kong/ India/Indonesia/Japan/Korea (Rep.)/ Singapore/OECD

The Potential Effect of Action 4 of the OECD Base Erosion and Profit Shifting Initiative Regarding Excessive Interest Deductions on Companies in Asia - Yue Dong and Balbir Kaur

United States - US Supreme Court Overturns Quill (1992): Physical Presence Rule for State Sales Tax - Charles E McLure, Jr.

United States - US Tax Cuts and Jobs Act: Part 1 – Global Intangible Low-Taxed Income (GILTI) - Carlos Perez Gautrin

World Trade Organization/International - The Overlap between Dispute Settlement Mechanisms in World Trade Organization Agreements and Tax Treaties - Alireza Salehifar

Netherlands - The Deduction Limitation for Share Transaction Costs in the Netherlands - Shie Yee Au Yeung and Lex Bekkers

OECD/International - Conceptual Problems of Beneficial Ownership in Respect of Agents and Nominees - **Saurabh Jain** and **John Prebble**

European Taxation Number 1 - 2019

Belgium - Belgium Finally Introduces Tax Consolidation as of 2019 - Pieter Van Den Berghe and Sophie Verdonck

Germany - The Implications of the New German Investment Tax Regime on German and Non-German Fund Vehicles - Petra Eckl and Dominik Berka

Netherlands - Comparing Similar Enterprises under Article 24(5) of the OECD Model: Non-Discrimination and MFN Treatment in the Context of the Netherlands Group Taxation Regime - Recep Bagci

EU update - Commission - Mery Alvarado; Council - Mery Alvarado

CFE news

European Union - The Ulaanbaatar Declaration: 10 Key Priorities in International Taxation Identified by the Global Tax Advisers' Platform (GTAP) - Piergiorgio Valente

What's going on in ...

Belgium - Tax Shelter for Scale-Ups - Olivier Lambillon and Frank Hoogendijk

Germany - Germany's Anti-Treaty/Directive-Shopping Provision Following the ECJ's Decision in GS (Case C-440/17) - Sebastian Leidel and Konstantin Sakuth

Italy

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Recent Legislation on the Tax Regime Applicable to “Carried Interest” - Stefano Serbini
Slovak Republic - Amendments to the Dividend Taxation Regime - Zuzana Blažejová

Haslechner, Werner; Kofler, Georg & Rust, Alexander (ed) *Time and tax: issues in international, EU, and constitutional law*, Alphen aan den Rijn, The Netherlands, Wolters Kluwer, 2018

Kuan, Liu Hern and **Ooi, Vincent** ‘Proposed reforms to Singapore’s goods and services tax for the digital age’ (2019) 93(5) *Tax Notes International* 521-530

McLean, Iain & Rogers, Martin The merits of and case for Land Value Taxation, OUPBlog, 18 December 2018 < https://blog.oup.com/2018/12/merits-of-and-case-for-land-value-taxation/?utm_source=feedblitz&utm_medium=FeedBlitzRss&utm_campaign=oupbloglaw>

O'Neill, Martin & Orr, Shepley (ed) *Taxation: philosophical perspectives*, Oxford, Oxford University Press, 2018, £40.00, 288 Pages; ISBN: 9780199609222; Also available as: Ebook; Also available in: Oxford Scholarship Online

Introduction, Martin O'Neill and Shepley Orr

Part I. On the Tax System: Normative and Conceptual Questions

1: What Political Philosophy Should Learn from Economics about Taxation, Alan Hamlin

2: Welfarism, Libertarianism, and Fairness in the Economic Approach to Taxation, Marc Fleurbaey

3: Striving for the Middle Ground: Taxation, Justice and the Status of Private Rights, Geoffrey Brennan

4: Taxing or Taking: Property Rhetoric and the Justice of Taxation, Laura Biron

5: Libertarianism and Taxation, Peter Vallentyne

6: Tax Policy and Fair Inequality, Alexander Cappelen and Bertil Tungodden

7: Beggar Your Neighbour (Or Why You Do Want to Pay Your Taxes), Véronique Munoz-Dardé and M. G. F. Martin

Part II. Tax Policy and Forms of Taxation: Philosophical Issues

8: The Case for a Progressive Benefits Tax, Barbara Fried

9: Moral Objections to Inheritance Tax, Stuart White

10: The Politics of Land Value Taxation, Iain McLean

11: The State and Tax Competition: a Normative Perspective, Peter Dietsch

12: Global Taxation and Accounting Arrangements: Some Normatively Desirable and Feasible Policy Recommendations, Gillian Brock and Rachel McMaster

Snape, John & de Cogan, Dominic (ed) *Landmark cases in revenue law*, Oxford, Hart Publishing, 2018, ISBN 9781509912261, RRP £85.00

Introduction: On the Significance of Revenue Cases - John Snape and Dominic de Cogan

1. Case of Ship-Money (R v Hampden) (1637): Prerogative Discretion in Emergency Conditions - Michael J Braddick

2. Farmer v Glyn-Jones (1903): The Perils of Revenue Practice - Chantal Stebbings

3. De Beers Consolidated Mines Ltd v Howe (1906): Corporate Residence: An Early Attempt at European Harmonisation - John Avery Jones and Johann Hattingh

4. Thomas Gibson Bowles v Bank of England (1913): A Modern John Hampden? Martin Daunt

5. Great Western Railway Co v Bater (1922): A Question of Classification - John HN Pearce

6. The Archer-Shee Cases (1927): Trusts, Transparency and Source - Malcolm Gammie

7. Commissioners of Inland Revenue v Crossman (1936): Keeping it in the Family - Ann Mumford

8. Edwards v Bairstow and Harrison (1955): Fact Finding and the Power of the Courts - Anne Fairpo

9. Odeon Associated Theatres Ltd v Jones (HM Inspector of Taxes) (1971): A Delphic Pronouncement and a Fundamental Tension - Judith Freedman

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10. *WT Ramsay v Commissioners of Inland Revenue* (1981): Ancient Values, Modern Problems - John Snape
11. *CIR v National Federation of Self-Employed and Small Businesses* (1981): All Grievances Converging on Tax Law - Dominic de Cogan
12. *Conservative and Unionist Central Office v Burrell* (1981): A Case of Hidden Significance - Victor Baker
13. *Mallalieu v Drummond* (1983): Allowable Deductions, Inadmissible Arguments - Geoffrey Morse
14. *Zim Properties Ltd v Proctor* (1985): Compromise of Action, Compensation and CGT - David Salter
15. *The Commerzbank Litigation* (1990): UK Law, Tax Treaty Law and EU Law - Philip Baker
16. *Pepper v Hart and Others* (1992): The Case of the Misunderstood Minister - Philip Ridd
17. *R v Secretary of State for Foreign and Commonwealth Affairs, ex parte World Development Movement* (1994): Financial Prudence, Interfering Busybodies - Abimbola A Olowofoyeku
18. *Barclays Mercantile Business Finance v Mawson* (2004): Living with Uncertainty - John Vella
19. *Cadbury Schweppes and Cadbury Schweppes Overseas* (2006): CFC Rules Under EU Tax Law - Christiana HJI Panayi
20. *Jones v Garnett* (2007): Legal Form, Legal Problem - Glen Loutzenhiser

15 Quotable quotes

“We get tax bribes, not tax reform”

Source: *Australian Financial Review* editorial heading, 25 January 2019 p 38

“When war expenditure compelled the Commonwealth to resort to direct taxation, our first Income Tax Assessment Act was a thing of beauty and simplicity that would not have shamed Wordsworth or T. S. Eliot. But a graduated income tax tempts the crafty taxpayer to all sorts of devices to reduce his assessment; and just as in the Navy there was never-ending competition between guns and targets – armour being strengthened to stop missiles and missiles being weighted and hardened and speeded to pierce armour – so the battle of wits between taxpayer and taxation office led to all sorts of barbed-wire entanglements to keep the wily taxpayers from slipping through, till the Act became the literary monstrosity it is today.”

Source: Garran, Robert Randolph *Prosper the Commonwealth*, Sydney, Angus and Robertson, 1958 p 146

“Since the growth of the Welfare State it has become the fashion in income-tax legislation to speak of contributions as well as taxes – the idea being to direct the taxpayer’s mind to a lively realization that he personally is getting something back in return for what he pays to the Commissioner. Some years ago, at one of the meetings of the Summer School of Political Science in Canberra, I suggested that the word “taxation” had an unpopular history behind it and that the word “contribution” might help to reconcile the taxpayer with the Government’s increasing demands on his pocket. But the suggestion was laughed at, and one member said, “Doesn’t Shakespeare tell us that what we call a rose by any other name would smell as sweet?” I replied, “It was not Shakespeare who said that, it was a little fourteen-year old minx named Juliet, and the whole point of Shakespeare’s play is to tell us how wrong she was.”

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Source: Garran, Robert Randolph *Prosper the Commonwealth*, Sydney, Angus and Robertson, 1958 p 404

“There is a raft of issues that affect Australian women about which we don’t hear any meaningful public debate.

To name but a few: the fact that taxation policy is not gender neutral; the horrific rates of domestic violence; that abortion is a crime in New South Wales; the vast amount of unpaid work done by women; the poverty experienced by many women in retirement; and the underrepresentation of women in corporate leadership positions.

In our working lives, we have seen no serious political engagement with the fact that it is legal to tax deduct your conference in Whistler, but not the cost of child care while you’re at work. Women speak about these issues all the time. Politicians rarely do.”

Source: Whittaker, Vanessa; O’Brien, Maria and Mirzabegian, Sera ‘We can’t sit by and watch yet another election devoid of issues that matter to women’, ABC News Opinion 8 February 2019 <<https://www.abc.net.au/news/2019-02-08/women-vote-rot-stops-here-time-gender-feature-election/10791200>>

“In his Davos speech, Mr Bregman said industry had to stop talking about philanthropy and start focusing on taxes.

“What we have there are billionaires with totally corrupt business models. They’re not paying their workers a living wage, they’re avoiding their taxes, they’re polluting the environment.

“And then to distract from all that, they say, ‘Oh, I’ve got a nice plan for some education for girls in Uganda’, or whatever.

“I’m not against philanthropy, I mean, by all means come up with all those wonderful plans. But pay your taxes first.

“With taxes we buy civilisation and it’s simply a prerequisite for a well-governed society.”

‘Lower taxes for the lower classes’

Asked about the counterview, which is that higher taxes curtail the free market and therefore limit economic growth, Mr Bregman said to “look at history”.

“If you look at the golden age of capitalism, between the ‘50s and the beginning of the ‘70s, what you see around the developed world is we have much higher taxes,” he said.

“A higher top marginal tax rate for the very rich, for the millionaires and the billionaires. We had higher taxes on inheritances, and we had higher taxes on wealth as well.

“This is what we had in the past and in those times we had much higher rates of economic growth and much more technological innovation.””

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Source: Sales, Leigh 'Rutger Bregman's tax speech went viral, but it didn't go down well in Davos, he says' ABC News 7:30, 7 February 2019 <<https://www.abc.net.au/news/2019-02-07/rutger-bregmans-viral-tax-speech-but-didnt-go-down-well-in-davos/10791322>>

"Yes, as through this world I've wandered, I've seen lots of funny men;
Some will rob you with a six-gun,
And some with a fountain pen"

Source: Guthrie, Woody *Pretty Boy Floyd* (1939) as cited by James Goding, Letter to the editor, 'Pen is mightier than the gun' *Australian Financial Review* 6 February 2019 p 43

"A quick summary of the Hayne recommendations: Don't be scum. Don't rip off your customers, especially the dead ones."

Source: Fitzgerald, Dennis Letter to the editor, 'Simple summary' *Australian Financial Review* 6 February 2019 p 43

"Dutiful wife and mother, she uproots herself and daughter Jane (Cailee Spaeny), even though no firm in New York will give her a job. She becomes an academic at Rutgers, about the only choice left in this man's world. Then Martin notices the story of a man in Denver, a bachelor whose claim for a tax-deduction for his mother's carer was disallowed because of his gender. Ruth, who hates tax law, slowly realises the potential: beat one case of sex discrimination, even when the plaintiff is a man, and all the other discriminatory statutes in American law – and there were hundreds – might start to tumble."

Source: Byrnes, Paul 'A taxing situation – *On the basis of sex*, *Sydney Morning Herald Spectrum* 8-10 February 2019 p 13. Film review of *On the basis of sex*, about Ruth Bader Ginsburg.

"But while burning libraries is not so common, closing libraries is a worldwide phenomenon that's been going on for decades. It's particularly bad in Britain, where hundreds of public libraries have had to shut their doors and let their staff go, despite furious protests from readers, because local authorities see such closures as an easy way to save money.

Even if libraries don't close, they may still be quietly "de-acquisitioning" – disposing of old books. Library space isn't infinite, so clearly this must be done from time to time. But to what end? Michael Wilding was particularly scathing of this practice in an article he wrote for the *Sydney Review of Books* in 2014, where he was referring mainly to university libraries. "We no longer burn books as the Nazis once did," he wrote, "but we get rid of them from libraries so we can put coffee lounges in their place. Same policy, different strategies."

Source: Sullivan, Jane 'Turning pages – How libraries need our help' *Sydney Morning Herald Spectrum* 2-3 February 2019 p 10 and *The Age* 28 January 2019 <<https://www.theage.com.au/entertainment/books/turning-pages-how-libraries-need-our-help-20190124-h1af9m.html>>

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“Budapest: Hungary's anti-immigration Prime Minister said the government would increase financial aid and subsidies for families in a bid to boost the country's population.

The measures announced during Prime Minister Viktor Orban's annual state of the nation speech are designed to encourage women to have more children and to reverse Hungary's population decline.

They include a lifetime income tax exemption for women who give birth to at least four children.

Orban said such policies – and not immigration – were "Hungary's answer" to downward demographic trends.”

Source: ‘Hungary to give lifetime tax exemption to women who have four children’, *The Age* 11 February 2019 <<https://www.theage.com.au/world/europe/hungary-to-give-lifetime-tax-exemption-to-women-who-have-four-children-20190211-p50wwb.html>>

ATTA News March 2019

<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

On behalf of our tax community, we send our thoughts and best wishes to our colleagues in Canterbury. We hope you, your families and your students are safe after the Mosque attacks on Friday 15 March.

I would like to start this column by acknowledging and thanking Colin Fong for his ongoing efforts with our monthly ATTA newsletter. This is Colin's 17th year managing our monthly newsletter, which plays a key role in helping our tax community stay connected and informed across our different locations. Thank you Colin!

Tax is front and centre in New Zealand media at the moment, with the completion of the Tax Working Group report. A capital gains tax may now be ahead for New Zealand. It probably doesn't need to be said that this is turning out to be a divisive issue. However, I was reassured to hear one of our ATTA community members – Professor Chris Evans – presenting a balanced commentary on our national radio station.

Planning is well underway for the next ATTA conference in Tasmania. Don't forget to mark your calendars for this event: 22-24 January 2020 (see point 13). Another great event is the Queensland Tax Researchers Symposium, which is in Brisbane this year on 3rd July (refer point 11 for more detail).

I encourage you all to consider submitting your articles to the upcoming Journal of the Australasian Tax Teachers Association (at point 2 below) or the special issue of the Journal of Australian Taxation (see point 6).

Congratulations to **Tom Delany** who won the Tax Institute 2019 Tax Adviser of the Year Award, SME Tax Adviser.

All the best for the start of the trimester/semester,
Lisa

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Lisa Marriott
President – ATTA

2 Call for Papers: 2019 edition of JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is Monday 29 April 2019.

JATTA welcomes submissions from authors of the 2019 ATTA conference papers and other papers on the theme of this year's ATTA conference – 'Tax, Innovation and Education: Tax in a Changing World'.

Submissions should be presented in double spaced 12 point Times Roman font and should conform with the *Australian Guide to Legal Citation* (AGLC) 4th ed, 2018, produced by the Melbourne University Law Review: see <https://law.unimelb.edu.au/mulr/aglc/about>. A view-only PDF version of the AGLC can be downloaded from this web link.

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 donovan.castelyn@curtin.edu.au and Annette.Morgan@cbs.curtin.edu.au with the subject line: "2019 JATTA Submission" by no later than Monday, 29 April 2019.

Dale Pinto, Annette Morgan and Donovan Castelyn

3 ATTA Conference 2019 photos

A number of photos taken at the ATTA 2019 conference can now be viewed at <https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/gallery> along with photos from a number of previous ATTA conferences.

4 Arrivals, departures and honours

The Tax Institute Tax Adviser of the Year Awards are Australia's most prestigious awards program for tax practitioners. They are judged by an independent expert panel and awarded to professionals of the highest calibre. Congratulations to **Tom Delany** who won the 2019 SME Tax Adviser of the Year Award. The winners were announced at the Tax Institute Conference 13-15 March 2019 in Hobart.

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2018 Australian Awards for University Teaching: Citation for Outstanding Contributions to Student Learning

Dr **Toni Chardon** (University of Southern Queensland) has been awarded a Citation for Outstanding Contributions to Student Learning in 2018 as part of the Australian Awards for University Teaching program. Citations for Outstanding Contributions to Student Learning recognise and reward the diversity of contributions made by individuals and teams to the quality of student learning and are awarded to eligible staff who have made a significant contribution to the quality of student learning in a specific area of responsibility over a sustained period. Toni received her citation for overcoming challenges in learning taxation law and bringing it to life to develop taxation literacy. This award is a wonderful recognition of Toni's commitment, dedication and innovative practice as a teacher.

Johann Hattingh who is an Advocate of the High Court of South Africa and has been practising in international tax law mostly with PwC has been appointed as new Chief Editor for the *Bulletin for International Taxation*. He is associate professor at the University of Cape Town, where he teaches the master's degree in International Tax. In addition to the appointment of Prof. Hattingh, the Bulletin is pleased to announce another distinguished addition to its editorial team. **Belema Obuoforibo** CTA ATT (Fellow), Director of the IBFD Knowledge Centre, member of IBFD's Executive Board and Chairperson of the Centre for Studies in African Taxation at IBFD, joins Brian J. Arnold, Michael Lang and Richard Vann on the Editorial Board of the Bulletin.

Source: 'Prof. Johann Hattingh appointed as Chief Editor for the Bulletin for International Taxation, 12 February 2019 <https://www.ibfd.org/IBFD-Tax-Portal/News/Prof-Johann-Hattingh-appointed-Chief-Editor-Bulletin-International-Taxation?utm_source=Feb-newsletter-2019&utm_medium=email&utm_campaign=AP28-02-2019&utm_term=journal-articles&utm_content=News/Prof-Johann-Hattingh-appointed-Chief-Editor-Bulletin-International-Taxation>

"A two day by-invite only workshop on new research and policy approaches to common challenges was held in Seoul, South Korea in September 2018, 'New approaches to tax and welfare in Australia and Korea'. The project was led by **Miranda Stewart** and funded by the Australia-Korea Foundation with partners: Australian National University, Tax and Transfer Policy Institute and Korea Institute; University of Seoul, Department of Tax and Public Finance; Korea Institute of Public Finance. A report on this research is available [here](#)."

Source: *Tax and Transfer Policy Institute Newsletter*, Edition 2, March 2019

5 ATTA members in the media

Evans, Chris

Morning Report, Radio New Zealand, 27 February 2019

<https://www.radionz.co.nz/news/political/383455/capital-gains-tax-new-zealand-is-joining-the-modern-world-academic>

Glover, John

On 14 January 2019 John was interviewed on ABC New 24 Television (4.5 minutes) and the interview was replayed on ABC Radio National that night. The ABC put an excerpt from the interview on Twitter and there were 6,200 responses in the first two hours. Below is a link to the News 24 interview.

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<https://mobile.abc.net.au/news/2019-01-18/trust-explosion-raises-ato-concerns-on-tax-minimisation/10725422?section=business>

Stewart, Miranda

‘OECD gets Australia’s tax rate wrong, misses imputation’ Michael West website
17 January 2019 <<https://www.michaelwest.com.au/oecd-gets-australias-tax-rate-wrong-misses-imputation>>

6 Call for papers and submissions

Journal of Australian Taxation special edition on current issues in tax reform in New Zealand

With the impending release (at the time of writing) of the recommendations of the Tax Working Group on certain tax changes in New Zealand, including the introduction of a capital gains tax, the Journal of Australian Taxation will publish a special edition on current issues in tax reform in New Zealand. The guest editor will be Dr Jonathan Barrett from the School of Accounting and Commercial Law at the Victoria University of Wellington. To discuss your contribution, email Jonathan at jonathan.barrett@vuw.ac.nz

John McLaren (john.mclaren@utas.edu.au) and John Passant (en.passant@bigpond.com), co-editors, JAT.

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law, Wednesday 3 July 2019, 8:30 am to 4:00 pm, Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane.

This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

- Registration is now open. This is the website link: <https://law.uq.edu.au/event/queensland-tax-researcher-symposium> This is a free event, but places are limited.
- Abstracts of papers will be accepted from 1 March 2019 via the QTRS web page. The closing date for the submission of abstracts is 31 May 2019. Abstract length: 800 to 1000 words. Abstract style: AGLC 4.

The organising committee of the *International Conference of Chinese Tax and Policy* is pleased to announce this call for papers for the 2019 conference. The conference is to be held at the University of Auckland, Auckland, New Zealand on December 8-9, 2019.

The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the *Journal of Chinese Tax and Policy* (<https://openjournals.library.sydney.edu.au/index.php/JCTP>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the University of Auckland (<https://www.auckland.ac.nz/en.html>).

The organising committee welcomes any paper dealing with the conference theme: ***International Trade, the Digital Economy and the Impacts of Recent Chinese Tax Laws and Policies***

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Possible Topics/Streams

- The impact of China's international tax laws and policies on promoting trade.
- The progress of the drafting changes to China's tax law and ancillary documentation and its impact on international transactions and investment.
- The structural impact of China's recent Individual Income Tax reforms.
- Examination of China's corporate and industry tax burden in light of recent tax reforms.
- China's digital economy and tax implications.
- E-commerce in China and its income redistribution effects.

Please note, the topics are not limited to the above themes, please feel free to submit your paper if it is related to the major theme.

All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*, subject to an international blind peer-review process.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in English, and please provide the original Chinese version if the work has been translated.
- If translation is required for the paper, please contact the *Journal of Chinese Tax and Policy*.

Please send all submissions to jctpjournl@gmail.com before **30 September 2019**.

Registration costs

There is no fee for participants.

Contact

[Xi Nan \(Nancy\), Jun Zhao \(David\)](#)

[Email: jctpjournl@gmail.com](mailto:jctpjournl@gmail.com)

[Eva Huang](#)

[Editor, the Journal of Chinese Tax and Policy](#)

[Email: eva.huang@sydney.edu.au](mailto:eva.huang@sydney.edu.au)

Review of Tax Practitioners Board: Submissions in response to the terms of reference are due by April 12 and can be emailed to TPBreview@treasury.gov.au.

<http://srr.ministers.treasury.gov.au/media-release/027-2019/>

IFA Prizes and Awards – Deadline for submission is 1 April 2019 (for London Congress)

1. **Mitchell B. Carroll Prize**, to encourage scientific work. This Prize is awarded for a work dealing 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**. IFA has instituted this Prize in order to encourage scientific work on international indirect taxation. The Prize is named in honour of Maurice Lauré, who was instrumental in the first implementation of the Value Added Tax system in France, now applied in more than 160 jurisdictions.

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3. **Poster Programme**, to encourage students to study and discuss 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. **If you or a student is interested in the Poster Programme, please contact Miranda Stewart at m.stewart@unimelb.edu.au**, as this usually also obtains Australian Branch support to attend the London Congress.
4. **IFA President YIN Scientific Award**. This Award shall be awarded for an article published in a qualified medium (for those aged under 35 before 31 July 2019), furthering the understanding of international fiscal law or comparative tax law, providing practical solutions to problems arising in cross-border transactions or situations.

The rules of the competitions and application are published on the IFA website: www.ifa.nl/research-awards. More information on IFA scientific activity is at : www.ifa.nl/ifa-newsletter-december-2018-scientific.

Tax Research Network 28th Annual Conference, 9 - 11 September 2019

The Tax Research Network (TRN) is the learned society for tax researchers, practitioner and policy makers in the UK, and has over 300 members from across the world. You can learn more about us on our website (trn.org.uk).

The TRN's 28th annual conference will be held on 9 – 11 September at the University of Central Lancashire (UCLan), Preston. Preston is located in the north-west of England close to the M6 motorway. The UCLan campus is only 10 minutes' walk from Preston's railway station which lays on the West Coast mainline with direct links to Manchester Airport, London, Birmingham, Edinburgh, and Glasgow.

UCLan is also hosting the annual conference of the Society of Legal Scholars (SLS) in the week immediately preceding the TRN conference:

<https://www.legalscholars.ac.uk/conference/>

Over many years the TRN's annual conference has provided a forum for the presentation and discussion of leading edge tax research. The public debate about taxation of large businesses; the expansion of the taxing powers of the devolved administrations in the UK; the uncertainties surrounding Brexit; and the “Yellow Jackets” movement on the European continent. All these provide an invaluable opportunity for us to make an impact based on rigorous research.

The conference remains an exceptionally multidisciplinary event and will particularly interest accountants, lawyers, economists, psychologists, sociologists, 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. Whilst there is no specific theme, papers which are well grounded theoretically and/or innovative and interesting empirically are particularly sought.

We also warmly welcome papers from those who are new to tax research, in particular:

- new (or potential) researchers from tax practice or tax teaching who may not yet have presented at an academic conference or published in an academic journal
- PhD students from all disciplines

We are happy to accept both “emerging papers” describing the preliminary stages of a project or reporting initial findings, and “full papers” describing completed projects.

Proposals for papers must be sent to the conference organisers by 31 March 2019. This should take the form of an extended abstract of up to 1500 words. You will be notified

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whether or not your paper is accepted by 30 April. Accepted papers should be submitted by 31 July 2019.

Please do not hesitate to contact David Massey if you have any queries
diamassey@uclan.ac.uk

Doctoral Colloquium

As in previous years, the conference will include a Doctoral Colloquium to provide an opportunity for PhD students and early career researchers to present their work. The requirements for submission of papers for the Doctoral Colloquium are the same as for the main conference.

In addition to the abstract, would those intending to join the Colloquium, please let the organisers know:

- what you wish to get out of the event and
- what your supervisor wants you to gain from the experience

This will help us tailor the Colloquium to meet your needs and expectations.

Tax Education Day – Wednesday 11 September 2019

To follow up on the success of the Tax Education Day at last year's conference in Birmingham, we will again be devoting a day to tax education. This will address both University level teaching of taxation and the teaching of tax to professional students. Participants are invited to present details of interesting and innovative ways they are undertaking tax teaching for part of the day. Invited speakers will fill other parts of the day to provide a practical and (we hope) inspiring day suitable for anyone involved in tax education. If you wish to submit a presentation (full papers are not necessarily required) for this day please indicate that you are targeting this day for your offering.

Presenter Fee Waiver

We expect to be able to offer a conference registration fee and accommodation charge waiver for one presenter of each accepted paper.

In addition, successful PhD students will be able to apply for funding for reasonable UK travel expenses.

We do hope that you will consider submitting an abstract and help to make the 2019 conference a success.

David Massey and Deborah Wood

Conference organisers at UCLan

Address for submission of abstracts: diamassey@uclan.ac.uk

Australian Tax Review

Since 1971, the Australian Tax Review (ISSN: 0311-094X) has been providing in-depth analysis of current tax issues in the Australian tax environment in all areas of tax law, recent cases and legislative developments. The joint General Editors would like to extend an invitation to ATTA academics to submit suitable articles for possible publication in one of the 2019 issues (submission details are available at:

<http://sites.thomsonreuters.com.au/journals/files/2016/08/AT-Rev.pdf>).

Submission requirements - Thomson Reuters

sites.thomsonreuters.com.au

Submission requirements All contributions to the Australian Tax Review are welcome and should be emailed to the Thomson Reuters Editor at LTA.atrev@thomsonreuters.com. Note to contributors

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The journal has a national and international reputation which services both the academic and professional tax law markets. Contributors include Justices of the Federal Court, the Commissioner of Taxation, and senior practitioners and academics from Australia and overseas.

Being a fully refereed journal, articles are only accepted for publication after a rigorous peer review process. Appropriate referees (a minimum of two for each article submitted) are selected by the editors from the ranks of senior Australian and international tax academics and practitioners.

General Editors

Professor Dale Pinto, Head of the Taxation Department, Curtin Law School, Curtin University, Western Australia

Professor Kerrie Sadiq, School of Accountancy, QUT Business School, Queensland University of Technology

Public Sector Economics 2019 Wealth and Property Taxation: Where Do We Stand? 24 October 2019 | Zagreb, Croatia

Subject

The Institute of Public Finance (IPF) and Friedrich Ebert Stiftung (FES) are organizing the conference **Public Sector Economics 2019 – Wealth and property taxation: where do we stand?** The goal of the conference is to provide a state-of-the-art assessment of the profession's thinking on the potentials and limitations of these taxes and their role in the modern economy. We invite submissions of historical reviews, studies of experience, as well as theoretical, empirical and policy papers on different aspects of wealth and property taxation.

Wealth (or capital) taxes can be imposed on the holding, transfer or increase in the value of land, housing, financial, business, and other types of assets. Their forms include gross or net wealth taxes; estate, inheritance or gift taxes; housing ownership and rental income taxes; other real estate and property taxes; capital gains taxes and so on. Wealth taxes are far less widespread and generate much less revenue than they used to. Although taxes on property play a bigger role, overall property tax revenue remains limited in most countries.

Recently, there has been a renewed interest in wealth and property taxation. One reason has been a rapid growth in wealth across countries, on the one hand, and increasing wealth inequality on the other. Another has been the need for many governments to generate revenue in order to stabilise public finances in the aftermath of the global financial crisis. Separately, there is an ongoing debate about the impact of the favourable tax treatment of housing on resource allocation as well as macroeconomic and financial stability. Many countries have seen heated debates on estate or inheritance taxes: are they an efficient way to address wealth inequality, increase incentives to work and innovate, or do they encourage wealthy individuals to move to tax havens or engage in tax saving activities that create little value added?

Conference outline and topics

The conference will feature keynotes on historical experiences with wealth and property taxes, current state of property and wealth taxation, and how it might evolve in the future. Relevant topics for the sessions may include:

- Country experiences with wealth and property taxes, including administrative issues
- Theory of wealth and property taxation: impact on economic behaviour, efficiency and fairness, trade-offs with other taxes
- Taxation of land, housing and other immovable property, incidence of recurrent taxes on immovable property and property taxes in general
- Taxation of property rental income

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- Estate, inheritance and gift taxes
- Taxes on financial and capital assets
- Fiscal and macroeconomic aspects of wealth and property taxes
- Political economy of wealth and property taxes
- Distributional aspects: impact of wealth and property taxes on wealth and income inequality, income in retirement
- Property taxation and housing markets
- Property taxation and local public finance
- Property taxation and tourism, spatial and urban planning

Submission

Submission of abstracts (200–500 words) or preferably finished papers by **1 May 2019**, to PSE2019@ijf.hr. Submissions should be in English and include keywords and the corresponding author's email.

We shall notify the authors of **accepted papers** by **1 June 2019**.

Completed papers will be due by **1 October 2019**. Authors are encouraged to consider submitting their papers to the journal *Public Sector Economics* (see below).

There is no conference fee. The organisers are not in a position to cover the costs of travel and accommodation in Zagreb for participants. For more information, please visit the conference website at pse-conference.ijf.hr.

Keynote speakers

Sarah Perret, *Centre for Tax Policy and Administration, OECD, Paris, France*

Enid Slack, *Institute on Municipal Finance and Governance, Munk School of Global Affairs and Public Policy, University of Toronto, Canada*

Program committee

Spencer Bastani, *Department of Economics and Statistics, Linnaeus University and CESifo*

Helena Blažić, *Faculty of Economics, Rijeka, Croatia*

Michael Keen, *International Monetary Fund, Washington, D.C., US*

Dubravko Mihaljek, *Bank for International Settlements, Basel, Switzerland*

Hrvoje Šimović, *Faculty of Economics and Business, Zagreb, Croatia*

Ivica Urban, *Institute of Public Finance, Zagreb, Croatia*

Organizing committee

Slavko Bezeredi, *Institute of Public Finance*

Marina Nekić, *Institute of Public Finance*

Katarina Ott, *Institute of Public Finance*

Publication

Conference participants are encouraged to submit their papers to a **special issue of *Public Sector Economics***, an academic journal indexed in Scopus, DOAJ, EconLit and RePEc, among others. Published quarterly, *Public Sector Economics* uses a double-blind peer review process, drawing referees from a worldwide pool of experts (see the list) and follows the highest ethical standards (see Ethical Guidelines). The editorial and production processes ensure a quick turnaround of submissions and publication of accepted papers. To facilitate these processes, we kindly request the authors to follow the formatting instructions at <http://www.pse-journal.hr/en/for-authors/>.

Donors/sponsors

European Commission Representation in the Republic of Croatia

Singapore Management University Tax Academy of Singapore Centre for Excellence in Taxation

The SMU - TA CET is calling for proposals for research studies in Taxation. Suitably qualified individuals are invited to apply to undertake research projects for a period of 6

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months per project. Research allowance will be internationally competitive; from S\$7,500 per accepted proposal.

Areas of interest:

The SMU – TA CET is interested in supporting external researchers to conduct quality research in the following areas; and with a focus on Asian economies and tax systems:

- International Tax Policy
- Tax Treaties
- Transfer Pricing
- Dispute Resolution
- Tax Transparency
- Indirect Tax

Application process:

Supported projects will be conducted within 6 months from the date of award. Appointments will be signed with the researcher directly; we do not anticipate any institutional involvement. Research proposed must be new and not an existing working paper. The SMU – TA CET will not be able to provide funding to projects that concurrently receive funding from another party.

A proposal should include the following information:

- Name(s) of the researcher(s). Please include as an attachment supporting materials such as curricula vitae/research interest/role/contribution of the main researcher or each team member.
- A short descriptive title for the proposed project
- The project summary, such as a summary of the research problem, the aim(s), and the significance/objectives.
- The debates, experiences, concepts or readings that influenced or motivated the research topic.
- The approach and/or methodology / analysis procedure to be employed for the research.
- A short selection of references to demonstrate appropriate background knowledge in the research area.

Please be concise in describing the information necessary for the proposal.

Acceptance of proposals is on an ongoing basis and there is no deadline specified at the moment.

All applications received will be treated on a confidential basis.

Submit proposals in PDF or MS Word format electronically to TOH Sher-Lin at sltah@smu.edu.sg

Dissemination of findings:

The results of the research must be non-proprietary, and SMU - TA CET may elect to publish, distribute, or present all or portions of the report without restriction.

Recognition of SMU – TA CET support should be included in all publications and in all format of research results.

Recipients may be requested to share research results at SMU – TA CET organised events.

<<https://accountancy.smu.edu.sg/cet/publications/call-papers>>

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

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

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

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We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

7 New Zealand developments

The Tax Working Group (TWG) has released its final report, and, as Lisa observed, its recommendation for a broad-based capital gains tax (CGT) has received most attention. All members of the TWG agreed that some extension of capital gains taxation of residential rental investment properties is necessary. The majority recommendation (8/11) is for a realisation-based CGT applied to capital gains across a broad range of assets, at marginal income tax rates, and with no allowance for inflation. The minority supported an ad hoc approach, adding asset classes as and when necessary. The coalition government is expected to announce its CGT response in April.

An interesting feature of the TWG's report was its attempt to integrate the government's Wellbeing Framework and the Te Ao Māori (Māori worldview) which emphasise a sustainable economy. While the TWG's immediate environmental tax recommendations were modest, in the longer-term, it expected taxes to play a significant role in promoting a sustainable economy.

The TWG found the current system of company taxation to be 'largely sound' and did not recommend any significant changes. Other minor recommendations related to encouraging retirement savings and improving personal taxation for low income households.

The TWG final report is available at <https://taxworkinggroup.govt.nz/resources/future-tax-final-report>

In legislative developments, the Taxation (New Due Date for New and Increased Assessments) Commencement order will come into force by 1 April 2019 and sets 8 July 2019 as the commencement date for section 142AB of the Tax Administration Act 1994. This provision standardises due dates for default assessments issued by the Commissioner when a taxpayer has not made a return.

Jonathan Barrett

8 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

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Harding v Commissioner of Taxation [2019] FCAFC 29, Logan, Davies and Steward JJ, (22 February 2019)

Taxation – residency of taxpayer – permanent place of abode – where primary judge found that the taxpayer was a “resident or resident of Australia” as defined in s 6 of the Income Tax Assessment Act 1936 (Cth) – where primary judge found that rented accommodation for a temporary purpose did not constitute a “permanent place of abode” – whether “permanent place of abode” should be construed by reference to a specific permanent dwelling or a geographic location

Taxation – ordinary meaning of “resides” – where primary judge found that the taxpayer’s absence from Australia and his intention not to return were sufficient to terminate his residency in Australia – whether the taxpayer was a resident of Australia

Taxation – review by the Court – where taxation provision is conditioned by the Commissioner’s satisfaction – whether Court can go beyond identifying an error of law in the Commissioner’s state of satisfaction

Australian Capital Territory

<<https://jade.io/article/635593>>

Agriwealth Capital Limited v Commissioner of Taxation (No 2) [2019] FCA 253, Robertson J, 28 Feb 2019

Costs - where parties had mixed success - whether a separate issues analysis appropriate

Judge: Robertson J

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0253>>

Watson as trustee for the Murrindindi Bushfire Class Action Settlement Fund v Commissioner of Taxation [2019] FCA 228, Middleton J, 28 Feb 2019

Taxation - deductibility of administration expenses incurred by scheme administrator of class action settlement fund from assessable interest income accrued on settlement fund moneys - whether expenses incurred in gaining or producing interest income under s 8-1(1)(a) of Income Tax Assessment Act 1997 (Cth) (the '1997 Act') - whether expenses necessarily incurred in carrying on a business for the purpose of gaining or producing interest income under s 8-1(1)(b) of the 1997 Act – whether expenses of a capital nature for the purposes of s 8-1(2)(a) of the 1997 Act

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0228>>

Iannuzzi v Commissioner of Taxation [2019] FCAFC 39, Kenny, Jagot and Banks-Smith JJ, 08 March 2019

Practice and procedure – application for leave to appeal from interlocutory orders of primary judge – where proposed appeal raises new ground not raised before primary judge – where primary judge overruled objection to admissibility of evidence obtained by Commissioner in exercise of compulsory statutory powers – where Commissioner adduced evidence for inquiry into liquidator – whether primary judge erred in finding that evidence was adduced for the administration or operation of a taxation law – whether proceeding is related to a taxation law – leave to appeal refused

<<https://jade.io/article/637052>>

New South Wales

Deputy Commissioner of Taxation v Armstrong Scalisi Holdings Pty Ltd [2019] NSWSC 129, Ward CJ, 22 February 2019

Taxes and duties – notice of estimate of liability for unpaid PAYG withholding amounts – s 268-40 and s 268-90 of Schedule 1 to the Taxation Administration Act 1953 (Cth) – whether previous notice of estimate revoked – meaning of “revoked”

Taxes and duties – s 268-40(2) and s 268-40(4) of Schedule 1 to the Taxation Administration Act 1953 (Cth) – statutory declaration – meaning of “to the effect” – whether statutory

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declaration “to the effect” that a specified lesser amount is the unpaid amount of the underlying liability – whether statutory declaration “to the effect” that the underlying liability never existed

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWSC/2019/129.html>>

Chief Commissioner of State Revenue v Adams Bidco Pty Ltd [2019] NSWCA 34 (28 February 2019) (Leeming JA at [1]; White JA at [35]; Emmett AJA at [67])

Taxes and duties — land tax — exemptions — Duties Act 1997 (NSW) s 163D — whether third party was a primary producer within meaning of s 163D at time respondent acquired all issued shares in third party — construction of s 163D(2) — approach to be taken in determining whether a party’s landholdings wholly or predominantly comprise land used for primary production — whether a quantitative approach based on land area or land value should be taken or whether a qualitative or evaluative approach should be preferred

<<https://jade.io/article/636000>>

KinCare Community Services Limited v Chief Commissioner of State Revenue [2019] NSWSC 182, Payne J, 6 March 2019

Taxes and duties – pay-roll tax – liability to taxation – arrangements affecting liability to tax – objections and appeals – collection and recovery of tax

Taxes and duties – Payroll Tax Act 2007 (NSW), Sch 2 cl 12 – transitional provisions relating to the continuation of exemptions under s 10 of the repealed Payroll Tax Act 1971 (NSW)

Taxes and duties – meaning of “non-profit organisation” – whether a “non-profit organisation” – where constitution contained an express restriction on distribution of profits to members – where no distribution of profits were made to members – where there were transactions with related entities that received incidental benefits – where alleged that transactions were not arm’s length and on commercial terms – where alleged that the organisation was “carried on for the benefit or gain of particular individuals”

Taxes and duties – meaning of “public benevolent institution” – whether a “public benevolent institution” – whether benevolence was directed to the public at large – whether benevolence was directed to the profit or gain of particular individuals

Taxes and duties – apportionment – whether wages were wages paid or payable to a person in respect of time when the person was engaged in charitable work of a non-profit organisation – whether wages were wages paid or payable to a person in respect of time when the person was engaged in work of a public benevolent nature – apportionment of wages based on time spent by the person engaged in charitable work or work of a public benevolent nature – absence of sufficient evidence

Statutory interpretation – extrinsic materials – Interpretation Act 1987 (NSW), s 34 – legislative history – explanatory memoranda

Evidence – weight of evidence – expert evidence – letter of instruction – absence of adequate instructions – where no assumptions of fact or questions to be addressed or guidance about how to approach the task was given

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWSC/2019/182.html>>

Colin Fong

9 Vacancies

Director of Tax Equity at the International Budget Partnership

The International Budget Partnership (IBP) is currently seeking a [Director of Tax Equity](#) to join their team. The newly-created position will have responsibility for developing and managing a new high priority and cross organisational initiative at the IBP. Based on an in-depth scoping of the field, IBP is looking to establish an initiative that will ensure that

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developing countries raise the additional resources required to drive development in ways that promote greater equity; and that meaningful opportunities are created by country governments to engage civil society in these decisions.

For requirements, application process and further information, please check the [vacancy webpage](#).

For further IBP vacancies, please visit their [job opportunities](#).

10 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) or James Alm (at jalm@tulane.edu) for further details on the program.

11 Tax and related meetings

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Local

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020

The call for abstracts and registrations will be occurring later in 2019.

For more information, please contact:

- john.mclaren@utas.edu.au

<http://www.utas.edu.au/business-and-economics/home> - Click on the ATTA link

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: Standard registration \$1,110, closes 18 March, 2019

Event organiser: Maree Magafas m.magafas@unsw.edu.au (+61) 2 9385 9549

The School of Taxation & Business Law invites you to: “**Capital Gains Tax, Venture Capital and Innovation in Start-ups**”. Tuesday 16 April 2019, 1.00 – 2.30pm, Room 2063, Level 2, South Wing, Quadrangle Building, The University of New South Wales, Sydney. You are invited to a seminar by Dr Lora Dimitrova, Senior Lecturer in Finance for the University of Exeter. Lora Dimitrova is a Senior Lecturer in Finance at the Xfi Centre for Finance and Investment. She joined the University of Exeter Business School in September 2013. Lora holds a B.A. from the University of Economics-Varna, and a M.Sc. degree from Concordia University. She earned her Ph.D. in Finance at the London Business School in 2013.

Abstract: We examine the effect of staggered changes in state-level capital gains tax rates on Venture Capital (VC)-backed start-ups and show that an increase in tax rates reduces patent quantity and quality. The results are consistent with a reduction in VC effort: VC-level tax increases lead to incrementally lower patent production by start-ups located out-of-state, and not linked by a direct flight to the VC investor. We also find evidence of a change in entrepreneurs' incentives: after a tax increase entrepreneurs decrease innovation risk, and stay invested for longer (the lock-in effect)

Please note that a light lunch will be provided. Please RSVP by accepting this invitation

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(also indicating any special dietary requirements) by COB, Friday, 5 April 2019.



International Fiscal Association – upcoming 5th Asia Pacific Regional Conference in Melbourne, 17-19 June



5th Asia Pacific Conference: Melbourne, 17-19 June 2019!

IFA Australia is pleased to invite you to put in your calendar for attendance the forthcoming 5th Asia Pacific Regional Conference, which is to be hosted in Melbourne at the Convention Centre, from 17-19 June 2019. The Conference is in co-operation with the Corporate Tax Association.

The theme of the Conference is Taxing the Global Digital Economy in Asia Pacific, and is a very hot topic. There will be leading presenters from the OECD, governments around the region, leading practitioners and in-house corporate counsel, and academics. Representatives will attend from New Zealand, Japan, Korea, India, Malaysia, Indonesia, Philippines, China PRC, Taiwan and others.

Registration is expected to be open on the IFA Australia website soon and will be reasonably priced.

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law.

Date: Wednesday 3 July 2019
Time: 8:30 am to 4:00 pm
Venue: Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane



This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

Registration is now open. This is the website link:
<https://law.uq.edu.au/event/queensland-tax-researcher-symposium> This is a free event, but places are limited.

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Abstracts:

Abstracts of papers will be accepted from 1 March 2019 via the QTRS web page. The closing date for the submission of abstracts is 31 May 2019. Abstract length: 800 to 1000 words. Abstract style: AGLC 4.

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details. Please contact the National Events Team on 1300 829 338 or by email, nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz

Overseas

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

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

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

Institute for Austrian and International Tax Law 2019 events:

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

- April 08, 2019 Colloquium: "Current Developments in European and International Tax Law", Johanna Hey, Daniel Gutmann
- April 29, 2019 Wolfgang Gassner Memorial Lecture: "Die Zukunft der internationalen Verrechnungspreise" (in German)

May 2019

- May 06, 2019 Panel Discussion of Tax Lawyers (in German)
- May 13, 2019 Colloquium: "Current Developments in European and International Tax Law", Niels Appermont, Anouk Bollen-Vandenboorn
- May 13, 2019 KSW-Information Evening, Claus Staringer (in German)
- May 16, 2019 USt Symposium: "Betrug und Missbrauch in der Umsatzsteuer – Lösungsansätze in Wissenschaft und Praxis" (in German)
- May 20, 2019 KPMG-WU-Workshop (in German)
- May 20-24, 2019 Advanced Transfer Pricing Course (General Topics)
- May 21, 2019 WU Transfer Pricing Workshop
- May 23-25, 2019 Conference: "Tax Treaty Case Law Around the Globe"

June 2019

- June 03, 2019 Colloquium: "Current Developments in European and International Tax Law", Robert Danon, Johann Hattingh
- June 17, 2019 26. Vienna Symposium on International Tax Law: "Tax Treaties and Procedural Law"
- June 24-25, 2019 Workshop: "Cooperative Compliance"
- June 27, 2019 Semesterclosing (in German)
- June 27-29, 2019 Seminar: "Double Tax Treaties in Case Studies – Senior Level"

July 2019

- July 01-05, 2019 Advanced Transfer Pricing Course (Benchmarking)
- July 03, 2019 WU Transfer Pricing Workshop
- July 04, 2019 WU Transfer Pricing Workshop
- July 04-07, 2019 Rust Konferenz: "CFC Legislation" (in Rust)

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- July 15-19, 2019 CEE Vienna International Tax Law Summer School 2019
- September 2019
 - September 16, 2019 KSW-Information Evening, Josef Schuch (in German)
 - September 23, 2019 WU Transfer Pricing Workshop
 - September 23-27, 2019 Advanced Transfer Pricing Course (Specific Topics)
- October 2019
 - October 04, 2019 Klaus Vogel Lecture
 - October 07, 2019 IFA-Event: "Dispute Resolution"
 - October 14, 2019 WU Transfer Pricing Symposium
 - October 16, 2019 Semester opening (in German)
- November 2019
 - November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
 - November 18, 2019 IFA-Event: "Aktuelles zum Beihilfenrecht" (in German)
 - November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"
- December 2019
 - December 02, 2019 Panel Discussion of Tax Advisors (in German)
 - December 16-17, 2019 Conference: "Tax Policy and Administration in a Digital Age"

The **Institute for Austrian and International Tax Law, WU** (Vienna University of Economics and Business) and the **European Tax College of Tilburg University** are proud to invite you to the conference **"Tax Treaty Case Law Around the Globe"**. This conference aims at presenting and discussing the most interesting tax treaty cases from around the world which were decided in 2018. Outstanding experts from **24 jurisdictions** have agreed to present the most relevant decisions taken in their countries.

This two-day conference provides **a worldwide update on what's going on in tax treaty case law**. Insight into the international trends is essential not only for academics but also for practitioners advising clients in a global economic environment on cross-border transactions, as well as for the tax experts of multinationals who deal with taxation of cross-border goods and services on a daily basis.

The Conference starts on **May 23, 2019** at 19:00 with the conference opening and cocktail reception at the Institute for Austrian and International Tax Law. The working sessions will be held all day on **May 24 and 25, 2019**, at WU, conference hall 1, LC.0.100.

Further information, the conference programme and the application form can be found [HERE](#)

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. For administrative purposes, please register via the Online-Form. If you have any questions, please contact Ms Hedwig Pfanner (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/>

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

The 12th *International Conference for Entrepreneurship, Innovation and Regional Development* (ICEIRD) is being held in Montreal, Canada from 28-31 August 2019. The focus on the 2019 conference is **Sustainable Entrepreneurship – Innovating a carbon free economy in a thriving planet**; see more details at <https://www.iceird.eu/2019/>.

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

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

5th Africa Tax Symposium: Early bird registration now open!
29-31 May 2019, Stellenbosch, South Africa. Our 5th anniversary will be celebrated in Stellenbosch, South Africa, approximately 50 km from Cape Town (15 minutes from the airport). A change from our previous ocean setting, this year we will enjoy the backdrop of the magnificent Stellenbosch Mountain situated amongst some of the most famous vineyards in the world. We have chosen a stellar location, the Hotel Spier, one of South Africa's oldest wine farms, which is steeped in history dating back to 1692. Held over 3 days, the symposium will provide a world-class original programme accompanied by our not-to-be-missed social events. We expect record numbers of guests to attend so, to avoid disappointment, please register as soon as possible. <https://www.ibfd.org/IBFD-Tax-Portal/Events/5th-IBFD-Africa-Tax-Symposium?utm_source=event-campaign&utm_medium=email&utm_campaign=EV03-01-2019&utm_term=&utm_content=Events/5th-IBFD-Africa-Tax-Symposium>

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

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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.

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 or Debbie Wood: 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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html

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

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

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

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

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

12 Recent publications

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

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Local

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

Increasing tax compliance in India, Suranjali Tandon, 8 March 2019

On the meaning of 'Tax', **Mark Bowler-Smith** & Huigenia Ostik, 5 March 2019

Politics of taxation in the Roman Empire, Sven Günther, 28 February 2019

How Are the Entities Specifically Listed in the Income Tax Act Selected? The Case for Reform of Tax Deductibility of Donations, **Fiona Martin**, 25 February 2019

Failing to See the Wood for the Trees? A Critical Analysis of Australia's Tax Provisions for Land and Forest Conservation, **Evgeny Guglyuvatyy**, 19 February 2019

US Tax Law Contributes to #MeToo, Margaret Ryznar, 14 February 2019

Tax and Human Rights: Much Ado About Nothing, **Kalmen Datt**, 11 February 2019

Mind the (Tax) Gap—It's Bigger Than You Probably Think! Richard Highfield, 05 February 2019

Increase in Newstart Allowance Long Overdue, John Hewson, 31 January 2019

Welfare Entry and Exit After Marital Separation Among Australian Mothers, Bruce Bradbury and Anna Zhu, 28 January 2019

Barrett, Jonathan 'New Zealand's proposed capital gains tax could nudge taxpayers to invest in art instead of property' *The Conversation* 7 March 2019

<http://theconversation.com/new-zealands-proposed-capital-gains-tax-could-nudge-taxpayers-to-invest-in-art-instead-of-property-112765>; republished on *Stuff*

<https://www.stuff.co.nz/business/opinion-analysis/111102733/capital-gains-tax-could-make-art-a-more-attractive-investment-than-property> and was also published in the Fairfax Media regional papers.

Carlin, Tyrone M 'Moving beyond Murry – from attraction of custom to everything that adds value' (2018) 46 *Australian Business Law Review* 345-354

Carmignani, Fabrizio 'Fairness isn't optional. How to design a tax system that works' *The Conversation* 1 March 2019 <<https://theconversation.com/fairness-isnt-optional-how-to-design-a-tax-system-that-works-111493>>

Coshott, Derwent 'Commercial imperatives and public benefit: recognising commercial purposes as charitable purposes' (2018) 46 *Australian Business Law Review* 332-344

2 (2019) 16 (2) *eJournal of Tax Research* Special Issue on the Prato Comparative Capital Gains Tax Conference in honour of Professor Chris Evans

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

1 Editorial – **John Taylor** and **Binh Tran-Nam**

2 From capital gains to tax administration, and everything in between: in honour of Professor Chris Evans – Kristin Hickman

3 Capital gains tax research: an initial synthesis of the literature – Theuns Steyn, Sharon Smulders, Karen Stark and Ilinza Penning

4 Tax practitioner judgements and client advocacy: the blurred boundary between capital gains vs ordinary income – John Hasseldine and Darius Fatemi

5 Reforming Australia's 50 per cent capital gains tax discount incrementally – **Brett Freudenberg** and **John Minas**

6 Capital gains taxation in Canada, 1972-2017: evolution in a federal setting – François Vaillancourt and Anna Kerkhoff

7 New Zealand's 'experience' with capital gains taxation and policy choice lessons from Australia – **Kerrie Sadiq** and **Adrian Sawyer**

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'GST debate: Will they? Won't they? Who's said what about the Goods and Services Tax'
ABC News Updated 21 Jul 2015 <<https://www.abc.net.au/news/2015-07-21/gst-promises-timeline-who-said-what-abbott-howard-hockey-hewson/5463652>>

Murray, Cameron 'The Game of Homes: how the vested interests lie about negative gearing'
The Conversation 11 March 2019 <<https://theconversation.com/the-game-of-homes-how-the-vested-interests-lie-about-negative-gearing-112222>>

Nehme, Marina and **Martin, Fiona** 'Social entrepreneurs: an evaluation of the pty ltd company from a corporation's law and taxation law perspective' (2019) 93 *Australian Law Journal* 126-144

Sawyer, Adrian & Sadiq, Kerrie 'Country-by-country tax reporting: a critical analysis of enhanced regulatory requirements for multinational corporations' (2019) 36 *Company and Securities Law Journal* 570-586

Overseas

Asia-Pacific Tax Bulletin Number 1 - 2019

Australia - Trust Streaming – Decluttering the Law - Anton Joseph

Australia - The Paradise Papers – A Reminder of the Legal and Professional Constraints in Advising on Offshore Tax Matters - **H. Khiem (Jonathan) Nguyen**

India - The Income Tax Settlement Commission - Dinesh Verma

Case notes

Australia - The Curious Case of Satyam Computers - Siddhesh Rao

India - High Court Determines Interest Rate on Foreign Associated Enterprise's Overdue Debt - Abhishek Dugar and Lakshita Bhandari

India - Credit Card Payment Infrastructure and Network Constitutes a Permanent Establishment in India - Abhishek Dugar, Lakshita Bhandari and Dhruvi Jain

India - TVS Motors – Payments Are Fees for Technical Services - Abhishek Dugar and Lakshita Bhandari

British Tax Review Issue 1 2019

Current Note

The Multilateral Convention for the Avoidance of Double Taxation of Copyright Royalties, as a Model for a Digital Economy Convention - Philip Baker

Case Notes

Reeves v HMRC: holdover relief, literal interpretation and human rights - David Welsh

Banks v HMRC: human rights and relief for political donations - Ben Stanford, Stuart MacLennan and Steve Foster

Fowler v HMRC: divers yet again - John Avery Jones

Fowler v HMRC: an outside view - Hans Mooij

Articles

Conduct Unbefitting: Solicitors, the SRA and Tax Avoidance - Michael Blackwell

Brazil's Entry into the OECD: State of Play, Tax Challenges and Potential Outcomes -

Phelippe Toledo Pires de Oliveira

Social Justice and New Zealand Tax Debt Insolvencies - **Lisa Marriott**

Book Review

Figuring Out the Tax: Congress, Treasury, and the Design of the Early Modern Income Tax (Cambridge: CUP, 2018), by L. Zelenak - Glen Loutzenhiser 101

Bulletin for International Taxation Number 2 - 2019

Tax treaty monitor - OECD/United Nations New Article 12A of the UN Model Regarding Fees for Technical Services: Ahead of Its Time or a Step Too Far?

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Monique T. Malan

Brazil/OECD/International - Can the Brazilian Mutual Agreement Procedure Legislation Be Effective Domestically? Doris Canen and Henrique de Conti

European Union/OECD/International - Taxation of Investment Funds Following the OECD Base Erosion and Profit Shifting Initiative – Part 1 - Martine Merten

Luxembourg/European Union/OECD/International - Exchange of Information on Request: Whenever, Wherever? Shakira's (and Berlioz's) Right to Judicial Review of the Foreseeable Relevance Standard - Bob Michel

European Union/OECD/International - The Emergence of Esports - Sebastiaan van Overbeek and Dick Molenaar

Pakistan/OECD - Pakistan's Efforts to Implement the Common Reporting Standard - Bilal Hassan

Derivatives & Financial Instruments Number 1 - 2019

European Union - How Can VAT Symmetry Drive Payments Innovation? Bas Breimer, Jeroen van der Kroft and Pieter Kuijsten

Netherlands - VAT Exemption on Individual Investment Management Where Assets Are Pooled - Jochum Zutt and Ugurcan Boy

Malta, Jersey - How Small Islands Are Setting the Tone for Crypto Regulation: Malta and Jersey's Approaches - Juanita Brockdorff, Justyna Bielik and Katarzyna Bronzewska

Netherlands - Netherlands Budget Plan 2019: International Tax Update – December 2018 - Mark Rasenberg and Evert-Jan Spoelder

United States - US Issues Proposed Regulations on New Interest Barrier - Paul Carman

Australia - Recent Australian Tax Developments - Anton Joseph

International Transfer Pricing Journal Number 1 - 2019

International - DEMPE Functions and the RACI Concept – More Clarity or Confusion Ahead? Claire (Xue) Peng and Martin Lagarden

International - Corresponding Adjustment and Its Interaction with the Mutual Agreement Procedure under Article 25 of the OECD Model - Pitambar Das

European Union - Digital Economy and Profit Allocation: The Application of the Profit Split Method to the Value Created by a “Significant Digital Presence” - Alessandro Simone Samari

International - Hub Structures in Light of BEPS Actions 8-10 - Antonino Ferraro

International - Ex Post Facto Considerations in Transfer Pricing of Hard-to-Value Intangibles: Practical and Methodical Issues with the HTVI Approach - Johan Hagelin

European Union - The European Commission's Arm's Length Standard: Relationship and Compatibility with the Arm's Length Principle under Transfer Pricing - Ruth Bonnici

Recent developments

France - The French Supreme Administrative Court Provides Useful Clarifications on the Deduction of Government Subsidies from the Cost Base in Applying Cost-Based Transfer Pricing Methods - Caroline Silberztein and Benoit Granel

Italy - The New Italian Transfer Pricing Provision Concerning Unilateral Corresponding Adjustments - Aurelio Massimiano and Mirko Severi

International VAT Monitor Number 1 - 2019

New VAT Rules for Vouchers - Patrick Wille

Electronic Marketplaces May Be Held Liable for German VAT – New Rules Entered into Effect on 1 January 2019 - Hans-Martin Grambeck

VAT Implications of Cancellation Charges: New Substance-over-Form Rule? Yanitsa Radeva

Taxation of the Digital Economy – The Chilean Approach - Ignacio Gepp

VAT Cash Accounting Scheme – Lessons from Bulgaria - Svetlin Krastanov

VAT in United Arab Emirates, Saudi Arabia and Bahrain – Transitional Rules - Roberto Scalia

Practical Information on European VAT - Fabiola Annacondia

VAT news

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VAT case notes
ECJ VAT cases

- Mulligan, Emer and Oats, Lynne (ed) *Contemporary issues in tax research*, Volume 3, Birmingham, United Kingdom, Fiscal Publications, 2018, ISBN 978-1906201-39-5
- 1 Contemporary Issues in Taxation Research: An Overview - Emer Mulligan and Lynne Oats
 - 2 Sweden: Failure of a Cooperative Compliance Project? Lotta Björklund Larsen
 - 3 Aggressive Tax Planning and Corporate Social Irresponsibility: Managerial discretion in the light of corporate governance - Ave-Geidi Jallai and Hans Gribnau
 - 4 Alternative Methods for Resolving Tax Disputes in Poland: The odds of success - Hanna Filipczyk
 - 5 How Effective is Islam on Tax Compliance Decisions of Muslims? Recep Yucedogru
 - 6 The Role of Software Systems in Tax: An Empirical Evaluation - Menno van Werkhoven, Reinout Kok and Felienne Hermans
 - 7 The Role of Social Norms in Tax Compliance Decisions - Riad Cheikh, Emer Mulligan and Breda Sweeney
 - 8 Tax and Social Policy: The Case of the Irish Pension System - Dinali Wijeratne, Emer Mulligan and Michelle Maher
 - 9 The EU Notion of Abuse of Law and the Italian Tax Legal System: Towards an Enhanced Horizontal Interaction among National GAARs? Daniele de Carolis
 - 10 The EU Directive against Tax Avoidance (ATAD-1) - **Marco Greggi**
 - 11 Key Stakeholders' Perceptions of Introducing a General Anti-Avoidance Rule (GAAR) for Tackling Aggressive Tax Planning in Indonesia - Niken Evi Suryani and **Ken Devos**
 - 12 Cooperative Compliance in Action: A UK/Dutch Comparison - Dennis de Widt and Lynne Oats

Sadiq, Kerrie; Sawyer, Adrian & McCredie, Bronwyn (ed) *Tax design and administration in a post-BEPS era*, Birmingham, United Kingdom, Fiscal Publications, 2019

- 1 Actions to Counter Base Erosion and Profit Shifting: A General Report - **Kerrie Sadiq** and **Richard Krever**
- 2 The Adoption of BEPS in Australia - **Kerrie Sadiq** and **Peter Mellor**
- 3 The Adoption of BEPS in Canada - Vokhid Urinov
- 4 The Adoption of BEPS in China - Na Li
- 5 The Adoption of BEPS in Hong Kong Special Administrative Region - Yan Xu
- 6 The Adoption of BEPS in India - Abdul Muheet Chowdhary
- 7 The Adoption of BEPS in Indonesia - Arifin Rosid and T. Qivi Hady Daholi
- 8 The Adoption of BEPS in Japan - Masato Ohno
- 9 The Adoption of BEPS in Korea - Hyejung Byun and Seung Jong Yang
- 10 The Adoption of BEPS in Malaysia - **Jeyapalan Kasipillai** and Veerinderjeet Singh
- 11 The Adoption of BEPS in the Netherlands - Irma Johanna Mosquera Valderrama
- 12 The Adoption of BEPS in New Zealand - **Adrian Sawyer** and Richard McGill
- 13 The Adoption of BEPS in Nigeria - Mustapha Ndajiwo and Ifeanyichukwu Azuka Aniyie
- 14 The Adoption of BEPS in Singapore - Stephen Phua and Joshua Lai
- 15 The Adoption of BEPS in South Africa - Pieter Van Der Zwan and Erika de Villiers
- 16 The Adoption of BEPS in Thailand - Patricia Mongkhonvanit, Yarika Ruangsiri and Saowakon Meesang
- 17 The Adoption of BEPS in the United Kingdom - Alice Pirlot and John Vella
- 18 The Adoption of BEPS in the United States - Stewart Karlinsky and Thomas Phalen
- 19 The Adoption of BEPS in Vietnam - **Binh Tran-Nam**

World Tax Journal Number 1 - 2019

- A Deconstruction of the Principal Purposes Test - Stef van Weeghel
- The Meaning of the Principal Purpose Test: One Ring to Bind Them All? **Craig Elliffe**
- New Mandatory Disclosure Rules for Tax Intermediaries and Taxpayers in the European Union – Another “Bite” into the Rights of the Taxpayer? Nevia Čičin-Šain

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Simulating Tax Minimization Strategies of Multinationals: Evaluating the Effectiveness of Changes in the United Kingdom's Corporate Interest Deductibility Rules - **Ann Kayis-Kumar**

13 Quotable quotes

“One of the new measures introduced in 2016 to increase the transparency of large multinational companies operating in Australia is the requirement that they prepare General Purpose financial statements. According to the Tax Office website, “These will help the community understand more about the tax compliance of large corporate groups.”

When the laws were enacted a couple of years ago, the Big Four set about finding loopholes. Corporate tax avoiders thrive in the darkness of non-disclosure. Neither the accountants nor their multinational clients wanted this new transparency; and Tax Office sources told this reporter some multinationals were planning to lodge the General Purpose accounts of their offshore parent companies rather than the relevant Australian entities.

The spirit and intention of the laws apparently mean nothing to these operators, just the loopholes and the profits to be wreaked from them.

The reason General Purpose reports help is because they contain full details of the group financial affairs: the revenues, expenses, assets, liabilities and cash flows, and information which explains the impact of related party transactions.

They have been designed deliberately for the “general purpose”, for everybody – the public, creditors and shareholders – to be able to find out how a company is faring.

It was a pretty simple idea for better corporate transparency but it is being screwed up in practice by the Big Four accounting firms who receive fees from multinationals to keep the community in the dark about their financial affairs.”

Source: ‘Loophole: how Deloitte games the tax laws for Kiwi raider’ Michael West website 10 January 2019 <<https://www.michaelwest.com.au/loophole-how-deloitte-games-the-tax-laws-for-kiwi-raider>>

“An OECD claim that Australia has the world's third highest effective marginal corporate tax rate made a great headline and pleased the federal government no end. Too bad it is seriously flawed, writes Michael Pascoe, overstating the real corporate tax collection by as much as 50 per cent.

Treasurer Josh Frydenberg may seize on a headline from the OECD but bald international company tax comparisons offer no insight as to what tax rates actually work best for various nations' economies and social goals.

Different sorts of economies can work better with different sorts of tax systems.

On the OECD's flawed reckoning, we might score highly on corporate tax rates, but that has been working quite nicely for us.

As University of Melbourne tax expert, Professor **Miranda Stewart**, points out, another recent OECD study put us in the “low tax” group with a tax-to-GDP ratio of less than 25 per cent.

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There are several ways of comparing tax rates – headline rates, corporate tax as a percentage of GDP, corporate tax as a percentage of total tax, the modelled effective marginal tax rate, and the modelled effective average tax rate.

It's the EMTR estimate that had Australia in the top three, so that's the one politicians and media naturally concentrate on.

The most obvious folly in the OECD corporate tax comparison is that it ignores our dividend imputation system.”

Source: ‘OECD gets Australia’s tax rate wrong, misses imputation’ Michael West website 17 January 2019 <<https://www.michaelwest.com.au/oecd-gets-australias-tax-rate-wrong-misses-imputation>>

“There’s something radically wrong with a society that allows mass murderer James Gargasoulas to be eligible for parole in 46 years, locks up serial killer Ivan Milat for 181 years and then has an Australian Taxation Office employee facing 161 years in prison for blowing the whistle on a poor culture inside one of our most powerful agencies.

Richard Boyle has been charged with 66 offences including telephone tapping and recording of conversations without the consent of all parties and making a record of protected information, in some cases passing that information to a third party.

The information and summons sheet lists ATO Commissioner Chris Jordan as the informant, which includes his signature. The move will send chills through staff in the ATO who might've thought about following Boyle to become whistleblowers.

The former tax employee hit the headlines in April 2018 when he turned whistleblower in a joint media investigation with *The Age*, *The Sydney Morning Herald* and ABC’s Four Corners titled *Mongrel Bunch of Bastards*, which blew the lid on abuses by the ATO against small business and individuals.”

Source: Ferguson, Adele ‘ATO whistleblower faces six life sentences, roughly the same as Ivan Milat’ *Sydney Morning Herald* 27 February 2019 <<https://www.smh.com.au/business/small-business/ato-whistleblower-faces-six-life-sentences-roughly-the-same-as-ivan-milat-20190226-p510d2.html>>

The interview that sank a political leader's career

During the campaign, Willesee interviewed the then opposition leader on Channel Nine's A Current Affair program.

Mr Hewson was trying to spruik his party's proposed tax reforms, but a simple question from Willesee about **the cost of a birthday cake** seemed to throw him off completely.

Willesee: "If I buy a birthday cake from a cake shop and GST is in place, do I pay more or less for that birthday cake?"

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Hewson: "...If it is a cake shop, a cake from a cake shop that has sales tax, and it's decorated and has candles as you say, that attracts sales tax, then of course we scrap the sales tax, before the GST is..."

Willesee: "OK — it's just an example. If the answer to a birthday cake is so complex — you do have a problem with the overall GST?"

Mr Hewson couldn't say whether or not a birthday cake would cost more or less with the proposed tax.

His answer **made the policy look too complicated** for voters, and that question is said to have **put the nail in Mr Hewson's election campaign coffin**.

Source: Sakzewski, Emily 'The Mike Willesee question that turned the 'unlosable election'', ABC News 2 March 2019 and includes the video of the interview
< <https://www.abc.net.au/news/2019-03-01/mike-willesee-interview-current-affair-john-hewson-career/10862440>>

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ATTA News April 2019

<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 month's column comes to you a little earlier than usual to take account of the Easter break, which I'm sure we are all looking forward to. There has been a lot of activity in recent times on both sides of the Tasman. Another tax Bill is currently progressing through Parliament in New Zealand. This Bill will introduce GST on imported low-value goods in New Zealand. The New Zealand model is closely aligned to the one Australia adopted last year, although the Bill is proposing a fairly short implementation date for suppliers to New Zealand with an introduction date of 1 October 2019: somewhat shorter than the one year period offshore suppliers were given in Australia. The other significant, and particularly contentious, item in the bill is ring-fencing losses on residential rental properties.

Meanwhile, Australia has a budget with plenty of items of interest for our community. From over the sea, at first glance it looks like there is something for everyone in the budget, but I look forward to seeing how our tax community views the new policy settings.

Other items of interest in this newsletter include a notice about the next IFA Asia Pacific Regional Conference in item 9. This year the conference is in Melbourne from 17-19 June.

With best wishes,

Lisa

Lisa Marriott

President – ATTA

2 Call for Papers: 2019 edition of JATTA

The closing date for submissions to the next edition of the Journal of the Australasian Tax Teachers' Association (JATTA) is Monday 29 April 2019.

JATTA welcomes submissions from authors of the 2019 ATTA conference papers and other papers on the theme of this year's ATTA conference – 'Tax, Innovation and Education: Tax in a Changing World'.

[Type here]

Submissions should be presented in double spaced 12 point Times Roman font and should conform with the *Australian Guide to Legal Citation* (AGLC) 4th ed, 2018, produced by the Melbourne University Law Review: see <https://law.unimelb.edu.au/mulr/aglc/about>. A view-only PDF version of the AGLC can be downloaded from this web link.

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 donovan.castelyn@curtin.edu.au and Annette.Morgan@cbs.curtin.edu.au with the subject line: "2019 JATTA Submission" by no later than Monday, 29 April 2019.

Dale Pinto, Annette Morgan and Donovan Castelyn

3 Arrivals, departures and honours

Congratulations to both **Annette Morgan** and **Donovan Castelyn** on their teaching citation received on the 18 March 2019 for *Outstanding Contributions to Student Learning* from Curtin University. This was the result of their work in the establishment of the Tax Clinic within the Curtin Law School.



Donovan Castelyn and Annette Morgan with their awards. Photo: Dale Pinto

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John Bevacqua has moved from LaTrobe University to an appointment as Senior Lecturer, Department of Business Law and Taxation, Monash Business School.

John Passant has become an Adjunct faculty member with the School of Law and Justice at Southern Cross University.

Whose broken is this? Book and CD launch

This is a powerful collaboration of poetry and music by two of Australia's creative forces, **John Passant** and Milena Cifali.

John Passant's poetry has inspired Milena to put 7 of his poems to music. John also reads 4 of his poems on the CD.

The music is performed by The Awesome (Milena singing, and guitar, and Jim Horvath on double bass) with guests DJ Gosper on harmonica, Tony Hunter on mandolin, Jessica Coote on cello, Johnny Reynolds on guitar and Robbie Beel on percussion.

The launch of the CD, and John's recently released book of poetry, both called 'Whose broken is this?', is at Smith's Alternative on Saturday 27 April from 4 p.m to 6 p.m. at 76 Alinga Street Civic in Canberra.

Tickets are \$25 from the Smiths website. <https://www.smithsalternative.com/.../whose-broken-is-this-56...?>

For those who cannot make it, email John at en.passant@bigpond.com for details on how to buy the CD (\$25), or book (\$25), or both (\$45).

4 ATTA members in the media

Hodgson, Helen

Whyte, Sally 'Women's groups win budget lock-up spot; disability, youth miss out' *Canberra Times* 19 March 2019

<<https://www.canberratimes.com.au/politics/federal/women-s-groups-win-budget-lock-up-spot-disability-youth-miss-out-20190319-p515hq.html>>

Interview with Professor Helen Hodgson, Tuesday, 2 April 10:02pm, ABC, *The Drum*.

Professor Helen Hodgson from the Curtin Law School discusses the impact of the Federal Budget on women. If you want to see the episode it can be viewed through ABC iView.

Mortimore, Anna

Belot, Henry 'Coalition attacks on Labor's electric cars goal hide a bipartisan commitment to boost sales' ABC News 8 April 2019

<<https://www.abc.net.au/news/2019-04-08/campaign-politics-masks-bipartisan-electric-car-policies/10981902>>

Passant, John

Cerabona, Ron 'Canberra poet is touched by songs based on his works' *Sydney Morning Herald* 21 March 2019

<https://www.smh.com.au/national/act/canberra-poet-is-touched-by-songs-based-on-his-works-20190320-p515ov.html>

[Type here]

5 Call for papers and submissions

Journal of Australian Taxation special edition on current issues in tax reform in New Zealand

With the impending release (at the time of writing) of the recommendations of the Tax Working Group on certain tax changes in New Zealand, including the introduction of a capital gains tax, the Journal of Australian Taxation will publish a special edition on current issues in tax reform in New Zealand. The guest editor will be Dr Jonathan Barrett from the School of Accounting and Commercial Law at the Victoria University of Wellington. To discuss your contribution, email Jonathan at jonathan.barrett@vuw.ac.nz

John McLaren (john.mclaren@utas.edu.au) and John Passant (en.passant@bigpond.com), co-editors, JAT.

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law, Wednesday 3 July 2019, 8:30 am to 4:00 pm, Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane.

This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

Registration is now open. This is the website link: <https://law.uq.edu.au/event/queensland-tax-researcher-symposium> This is a free event, but places are limited.

Abstracts of papers will be accepted from 1 March 2019 via the QTRS web page. The closing date for the submission of abstracts is 31 May 2019. Abstract length: 800 to 1000 words. Abstract style: AGLC 4.

Curtin Law and Taxation Review (CLTR) 2019 Edition – Volume VI

The Editorial Board of the Curtin Law and Taxation Review (CLTR) invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the 2019 issue of the CLTR. The CLTR is a general law journal which also publishes articles that deal with taxation law and practice. The 2019 editorial team plans to publish between 8 and 10 articles, book reviews and comments in the 2019 issue. A competitive editorial policy will apply to the selection of articles. The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes. Authors should note that CLTR has adopted the Australian Guide to Legal Citation (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Victoria Barker, Editorial Consultant of the CLTR at victoria.barker@curtin.edu.au by Sunday 30 June 2019.

The organising committee of the *International Conference of Chinese Tax and Policy* is pleased to announce this call for papers for the 2019 conference. The conference is to be held at the University of Auckland, Auckland, New Zealand on December 8-9, 2019.

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The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the *Journal of Chinese Tax and Policy* (<https://openjournals.library.sydney.edu.au/index.php/JCTP>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the University of Auckland (<https://www.auckland.ac.nz/en.html>).

The organising committee welcomes any paper dealing with the conference theme:
International Trade, the Digital Economy and the Impacts of Recent Chinese Tax Laws and Policies

Possible Topics/Streams

- The impact of China's international tax laws and policies on promoting trade.
- The progress of the drafting changes to China's tax law and ancillary documentation and its impact on international transactions and investment.
- The structural impact of China's recent Individual Income Tax reforms.
- Examination of China's corporate and industry tax burden in light of recent tax reforms.
- China's digital economy and tax implications.
- E-commerce in China and its income redistribution effects.

Please note, the topics are not limited to the above themes, please feel free to submit your paper if it is related to the major theme.

All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*, subject to an international blind peer-review process.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in English, and please provide the original Chinese version if the work has been translated.
- If translation is required for the paper, please contact the *Journal of Chinese Tax and Policy*.

Please send all submissions to jctjournal@gmail.com before **30 September 2019**.

Registration costs

There is no fee for participants.

Contact

Xi Nan (Nancy), Jun Zhao (David)

Email: jctjournal@gmail.com

Eva Huang

Editor, the *Journal of Chinese Tax and Policy*

Email: eva.huang@sydney.edu.au

Public Sector Economics 2019 Wealth and Property Taxation: Where Do We Stand? 24 October 2019 | Zagreb, Croatia

Subject

The Institute of Public Finance (IPF) and Friedrich Ebert Stiftung (FES) are organizing the conference **Public Sector Economics 2019 – Wealth and property taxation: where do we stand?** The goal of the conference is to provide a state-of-the-art assessment of the profession's thinking on the potentials and limitations of these taxes and their role in the modern economy. We invite submissions of historical reviews, studies of experience, as well as theoretical, empirical and policy papers on different aspects of wealth and property taxation.

Wealth (or capital) taxes can be imposed on the holding, transfer or increase in the value of land, housing, financial, business, and other types of assets. Their forms include gross or net wealth taxes; estate, inheritance or gift taxes; housing ownership and rental income taxes; other real estate and

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property taxes; capital gains taxes and so on. Wealth taxes are far less widespread and generate much less revenue than they used to. Although taxes on property play a bigger role, overall property tax revenue remains limited in most countries.

Recently, there has been a renewed interest in wealth and property taxation. One reason has been a rapid growth in wealth across countries, on the one hand, and increasing wealth inequality on the other. Another has been the need for many governments to generate revenue in order to stabilise public finances in the aftermath of the global financial crisis. Separately, there is an ongoing debate about the impact of the favourable tax treatment of housing on resource allocation as well as macroeconomic and financial stability. Many countries have seen heated debates on estate or inheritance taxes: are they an efficient way to address wealth inequality, increase incentives to work and innovate, or do they encourage wealthy individuals to move to tax havens or engage in tax saving activities that create little value added?

Conference outline and topics

The conference will feature keynotes on historical experiences with wealth and property taxes, current state of property and wealth taxation, and how it might evolve in the future.

Relevant topics for the sessions may include:

- Country experiences with wealth and property taxes, including administrative issues
- Theory of wealth and property taxation: impact on economic behaviour, efficiency and fairness, trade-offs with other taxes
- Taxation of land, housing and other immovable property, incidence of recurrent taxes on immovable property and property taxes in general
- Taxation of property rental income
- Estate, inheritance and gift taxes
- Taxes on financial and capital assets
- Fiscal and macroeconomic aspects of wealth and property taxes
- Political economy of wealth and property taxes
- Distributional aspects: impact of wealth and property taxes on wealth and income inequality, income in retirement
- Property taxation and housing markets
- Property taxation and local public finance
- Property taxation and tourism, spatial and urban planning

Submission

Submission of abstracts (200–500 words) or preferably finished papers by **1 May 2019**, to PSE2019@ijf.hr. Submissions should be in English and include keywords and the corresponding author's email.

We shall notify the authors of **accepted papers** by **1 June 2019**.

Completed papers will be due by **1 October 2019**. Authors are encouraged to consider submitting their papers to the journal *Public Sector Economics* (see below).

There is no conference fee. The organisers are not in a position to cover the costs of travel and accommodation in Zagreb for participants. For more information, please visit the conference website at pse-conference.ijf.hr.

Keynote speakers

Sarah Perret, *Centre for Tax Policy and Administration, OECD, Paris, France*

Enid Slack, *Institute on Municipal Finance and Governance, Munk School of Global Affairs and Public Policy, University of Toronto, Canada*

Program committee

Spencer Bastani, *Department of Economics and Statistics, Linnaeus University and CESifo*

Helena Blažić, *Faculty of Economics, Rijeka, Croatia*

Michael Keen, *International Monetary Fund, Washington, D.C., US*

Dubravko Mihaljek, *Bank for International Settlements, Basel, Switzerland*

Hrvoje Šimović, *Faculty of Economics and Business, Zagreb, Croatia*

Ivica Urban, *Institute of Public Finance, Zagreb, Croatia*

Organizing committee

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Slavko Bezeredi, *Institute of Public Finance*

Marina Nekić, *Institute of Public Finance*

Katarina Ott, *Institute of Public Finance*

Publication

Conference participants are encouraged to submit their papers to a **special issue of *Public Sector Economics***, an academic journal indexed in Scopus, DOAJ, EconLit and RePEc, among others. Published quarterly, *Public Sector Economics* uses a double-blind peer review process, drawing referees from a worldwide pool of experts (see the list) and follows the highest ethical standards (see Ethical Guidelines). The editorial and production processes ensure a quick turnaround of submissions and publication of accepted papers. To facilitate these processes, we kindly request the authors to follow the formatting instructions at <http://www.pse-journal.hr/en/for-authors/>.

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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, we look forward to hearing from you.

6 New Zealand developments

Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019 received Royal Assent on 19 March 2019.

The key purpose of the Act is to simplify tax obligations for taxpayers who only receive employment or investment income. They will no longer need to file a personal tax summary (PTS) to get a tax refund.

The Act also amends the Tax Administration Act 1994 to clarify how Inland Revenue (IR) can collect, use and disclose taxpayer information. IR already follows rules on using information, government expects the changes to improve efficiency and clarity.

The Act also:

- introduces a ‘short process ruling’ where small businesses can apply for a binding ruling from IR on any tax matter;
- provides the Commissioner of IR with powers to deal with minor anomalies in tax legislation;

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- allows over-65 year olds to join KiwiSaver as a provider of low cost managed funds. Employers would not be obliged to contribute for over-65s but could do so voluntarily
- adds new KiwiSaver contribution rates of 6% and 10% to the existing rates (3, 4, and 8%);
- amends the bright line test for disposal of real property; and
- sets the annual tax rates for the 2018-19 tax year (unchanged since 2012).

Tax Administration (Correction of Errors in Employment Income Information) Regulations 2019 (25 March 2019) allows employers to correct PAYE errors and make adjustments.

Tax Administration (Reportable Jurisdictions for Application CRS Standard) Amendment Regulation 2019 adds 30 territories as reportable jurisdictions for the purpose of the Common Standard on Reporting and Due Diligence for Financial Account Information (CRS) with effect from 28 March 2019. IR may provide certain information to reportable jurisdictions about non-residents in accordance with the CRS applied standard.

Jonathan Barrett

7 Recent Australian tax cases

The following cases are from the last month or two of Australian cases on tax and related matters, with the catchwords taken from the ATO <<http://www.ato.gov.au>>, AustLII <<http://www.austlii.edu.au>>, Federal Court <<http://www.fedcourt.gov.au>>, Victorian Bar Tax Bar Association <<https://www.vicbar.com.au/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

Federal Court of Australia

Commissioner of Taxation v Resource Capital Fund IV LP [2019] FCAFC 51, Besanko, Middleton, Davies, Steward and Thawley JJ, 2 April 2019

Taxation - where provisions of the income tax law which refer to a company are read as also referring to a corporate limited partnership - where partners of a corporate limited partnership are jointly and severally liable to pay any amount that would be payable by the partnership - whether a corporate limited partnership is an entity which is liable to pay income tax – whether assessments issued to corporate limited partnerships should be treated as being assessments issued to all partners of each partnership

Constitutional law – competency to object – where a corporate limited partnership is treated as a separate “taxable” entity – whether a corporate limited partnership is competent to object to an assessment – where liability is imposed on the individual partners without separate assessment – whether the imposition of joint and several liability on the individual partners would be an incontestable tax and unconstitutional

Taxation – ordinary income – source of income – where corporate limited partnerships made a gain from the sale of shares in a company – where value of the shares depended upon the value of a mine located in Australia – where disposal of shares was pursuant to a scheme of arrangement approved by the Federal Court of Australia – whether profits had an Australian source

Taxation – Double taxation agreement – residence of limited partnership – Division 855 of the Income Tax Assessment Act 1997 (Cth) – taxable Australian real property – mining, quarrying or prospecting right – whether limited partnerships could be residents of the United States – whether limited partnerships could rely on Taxation Determination TD 2011/25 for protection from Australian income tax – whether general purpose leases

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and a miscellaneous licence issued pursuant to the Mining Act 1978 (WA) were taxable Australian real property because they each constituted a “mining, quarrying or prospecting right” – whether general purpose leases were a lease of land
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2019/2019fcafc0051>>

SM Employment Pty Ltd v Commissioner of Taxation [2019] FCA 464, Logan J, 1 April 2019

where parties have reached a compromise agreement – whether such agreement overtakes the decision under review – whether application should be dismissed – suppression orders – whether a suppression order under s 37AF of the Federal Court of Australia Act 1976 (Cth) ought to be made – where interim suppression order had been made – whether interim order should be continued after the dismissal of the application – effect of the disclosure of the applicant’s director’s and his family’s medical conditions
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0464>>

Deputy Commissioner of Taxation v Ziolkowski (No 3) [2019] FCA 443, Griffiths J, 1 April 2019

Practice and procedure - application for writ for levy of property - where s 53 of the Federal Court of Australia Act 1976 (Cth) provides that the Federal Court has all of the enforcement powers of the Supreme Court of the State in which judgement was delivered - whether the conditions for issuing a writ for levy of property under s 106 of the *Civil Procedure Act* (NSW) are satisfied – writ for levy of property issued
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0443>>

Trustee for the Michael Hayes Family Trust v Commissioner of Taxation [2019] FCA 426, Logan J, 27 March 2019

Taxation - income tax - trusts - whether a trust is a "public trading trust" pursuant to s 102R(1)(b) of the Income Tax Act 1936 (Cth) - whether trust is a public unit trust - application of s 102P(10) - whether the trust's "beneficial interest in property" of another trustee estate consists of the units of a unit trust - scope of "beneficial interest" necessary for s 102P(10) – whether trust is a “trading trust” operations of a trading business – whether trustee not liable under s 99A because it was not entitled to the net income of a trust

Trusts – construction of trust deed – whether trust deed ambiguous – where trust deed identified “Second Absolute Beneficiary” as a named company “as trustee for” a specified superannuation fund – need to consider surrounding circumstances – whether named company or the trustee of the superannuation fund at the time the trust deed was made should be preferred

Trusts – rectification of trust deed – whether rectification available as an alternative to construction – where deed of rectification entered into – use that can be made of deed of rectification – whether order of rectification would be appropriate as an alternative to construction
<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0426>>

Paule v Commissioner of Taxation [2019] FCA 394, Thawley J, 22 March 2019

TAXATION - appeal from decision of the Commissioner of Taxation to disallow objections to amended assessments - where trustees of various trusts sold shares and made capital gains - where various roll-overs had occurred prior to the sale of shares - whether provisions of Subdiv 115-A of the Income Tax Assessment act 1997 (Cth) operated such that the trustee was taken to have held the shares for a period of at least 12 months – whether s 115-30 or s 115-34 or both deemed the shares to have been acquired at least 12 months earlier – whether the applicants’ construction of ss 115-25, 115-30 and 115-34 was open on the wording of the provisions – whether the Court should read into s 115-34 a reference to s 115-30

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0394>>

Queensland

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Commissioner of State Revenue v Harrison [2019] QCA 50, Morrison and Philippides JJA and Davis J, 26 March 2019

Appeal and new trial – General principles – Right of appeal – When appeal lies – Other cases – where the applicant applies for leave to the Court of Appeal to appeal a decision of the QCAT Appeal Tribunal – where the identification of an error of law is not sufficient, of itself, to warrant a grant of leave – where leave will be granted where a substantial injustice has been sustained or an important principle arises – where the applicant applies on the sole basis that the appeal raises issues of public importance – whether leave to appeal ought to be granted

Taxes and duties – Land tax – Liability for land tax – where the respondent and his wife have three adult children – where the respondent was the registered owner of three residential properties other than his own residence – where he was assessed as liable for land tax in each of the 2014 and 2015 years calculated on the aggregate value of the three properties – where the QCAT Appeal Tribunal found the value of the properties should not be aggregated for the purposes of land tax calculation – whether the Appeal Tribunal erred

Equity – Trusts and trustees – Discretionary trusts – Creation and effect generally – where the respondent contended that each property was held by him as trustee for one of his children – where the QCAT Appeal Tribunal found that each child had agreed to rent each property from their father on the basis that their parents would make mutual wills leaving each property to the relevant child – whether the Appeal Tribunal erred

<<https://jade.io/article/638983>>

Colin Fong

8 Vacancies

Lecturer in Accounting (Taxation), Australian National University

Job no: 529005

Work type: Continuing

Location: Canberra / ACT

Categories: Academic

Classification: Academic Level B

Salary package: \$98,009 - \$111,365 per annum plus 17% superannuation

Terms: Full Time, Continuing

Position Overview

The Research School of Accounting is responsible for undergraduate and postgraduate education in accounting. The School promotes excellence in research and research training. Academics in the School deliver high quality teaching and conduct research leading to publications in premier international journals.

We are seeking to appoint a highly qualified individual to the position of Lecturer (Level B) in Accounting. The successful applicant will be committed to high quality undergraduate and postgraduate teaching across the sub-disciplines of accounting, with a particular interest in taxation, and research that leads to publications in premier international journals.

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

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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.

For further information please contact Professor Greg Shailer E: [Greg Shailer@anu.edu.au](mailto:Greg.Shailer@anu.edu.au) T: +61 2 6125 9827

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 position, 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.
- Applications that do not address the selection criteria might not be considered for the position.

Applications which do not address the selection criteria may not be considered for the position.

[Position Description & Selection Criteria](#)

Advertised: 15 Mar 2019 09:00:00 AM AUS Eastern Daylight Time

Applications close: 23 Apr 2019 11:55:00 PM AUS Eastern Standard Time

9 Tax and related meetings

Local

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

The call for abstracts and registrations will be occurring later in 2019.

For more information, please contact:

- john.mclaren@utas.edu.au

<http://www.utas.edu.au/atta-2020>

Festival of Outrageous Tax Ideas (FOTI) 2019, 30 May 2019, UNSW CBD Campus, 1 O'Connell St Sydney 2000. With the Federal Budget being delivered in April and a Federal Election expected in May, tax will be a hot topic of conversation between now and 30 May. The Federal Opposition has already released policies relating to capital gains tax, negative gearing and franking credit refunds. The Government has flagged the possibility of bringing forward proposed reductions in personal income tax and possibly still hopes for a lower corporate tax rate. Tax will clearly be a major issue in a May election and by 30 May we will know the result of this year's Federal Election.

A problem with much of the national debate is often that only the usual suspects get talked

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about. In any national debate there are sometimes elephants in the room, ideas that are there but so “outrageous” that no-one talks about them.

On Thursday 30 May 2019 at the UNSW CBD Campus at 1 O’Connell St Sydney, the School of Taxation and Business Law in the UNSW Business School is holding a Festival of Outrageous Tax Ideas designed to give some airtime to “outrageous” ideas intended to stretch our tax thinking beyond the usual suspects.

Leaders in the tax field from a range of disciplines and interests will propose and work through new thinking on four major areas including:

A wealth tax should fund a universal basic income for Australia

Time to double the base not double the rate of GST

Bring in a Robin Hood Carbon Tax

Australia needs a national land tax

The format of each of the four sessions is designed to promote possibilities which provoke a rethinking of the way forward for taxation in Australia. Proponents and opponents on the podium will be pitched into the arena at the festival to wrestle with new ideas and wrangle with robust audience participation through panel discussion and Q&A sessions.

Conference Fee

Standard registration: Free

Registration closes: Monday 27 May 2019

The conference fee includes the following:

Attendance at the one day conference and all conference catering at UNSW CBD Campus

Access to the key papers before and after the conference

Register to attend <<https://www.eventbrite.com.au/e/festival-of-outrageous-tax-ideas-2019-tickets-59207493206>>

Please direct all queries to: m.magafas@unsw.edu.au



International Fiscal Association – upcoming 5th Asia Pacific Regional Conference in Melbourne, 17-19 June



5th Asia Pacific Conference: Melbourne, 17-19 June 2019!

IFA Australia is pleased to invite you to put in your calendar for attendance the forthcoming 5th Asia Pacific Regional Conference, which is to be hosted in Melbourne at the Convention Centre, from 17-19 June 2019. The Conference is in co-operation with the Corporate Tax Association.

The theme of the Conference is Taxing the Global Digital Economy in Asia Pacific, and is a very hot topic. There will be leading presenters from the OECD, governments around the region, leading

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practitioners and in-house corporate counsel, and academics. Representatives will attend from New Zealand, Japan, Korea, India, Malaysia, Indonesia, Philippines, China PRC, Taiwan and others.

Registration is expected to be open on the IFA Australia website soon and will be reasonably priced.

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law.



Date: Wednesday 3 July 2019

Time: 8:30 am to 4:00 pm

Venue: Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane

This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

Registration is now open. This is the website link:

<https://law.uq.edu.au/event/queensland-tax-researcher-symposium> This is a free event, but places are limited.

Abstracts:

Abstracts of papers will be accepted from 1 March 2019 via the QTRS web page.

The closing date for the submission of abstracts is 31 May 2019. Abstract length: 800 to 1000 words. Abstract style: AGLC 4.

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email,

nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz

Overseas

American Accounting Association Calls for paper website

<http://aaahq.org/calls/default.cfm>

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

Institute for Fiscal Studies Conferences and seminars

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

Institute for Austrian and International Tax Law 2019 events:

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

May 2019

- May 06, 2019 Panel Discussion of Tax Lawyers (in German)
- May 13, 2019 Colloquium: "Current Developments in European and International Tax Law", Niels Appermont, Anouk Bollen-Vandenboorn

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- May 13, 2019 KSW-Information Evening, Claus Staringer (in German)
 - May 16, 2019 USt Symposium: "Betrug und Missbrauch in der Umsatzsteuer – Lösungsansätze in Wissenschaft und Praxis" (in German)
 - May 20, 2019 KPMG-WU-Workshop (in German)
 - May 20-24, 2019 Advanced Transfer Pricing Course (General Topics)
 - May 21, 2019 WU Transfer Pricing Workshop
 - May 23-25, 2019 Conference: "Tax Treaty Case Law Around the Globe"
- June 2019
- June 03, 2019 Colloquium: "Current Developments in European and International Tax Law", Robert Danon, Johann Hattingh
 - June 17, 2019 26. Vienna Symposium on International Tax Law: "Tax Treaties and Procedural Law"
 - June 24-25, 2019 Workshop: "Cooperative Compliance"
 - June 27, 2019 Semesterclosing (in German)
 - June 27-29, 2019 Seminar: "Double Tax Treaties in Case Studies – Senior Level"
- July 2019
- July 01-05, 2019 Advanced Transfer Pricing Course (Benchmarking)
 - July 03, 2019 WU Transfer Pricing Workshop
 - July 04, 2019 WU Transfer Pricing Workshop
 - July 04-07, 2019 Rust Konferenz: "CFC Legislation" (in Rust)
 - July 15-19, 2019 CEE Vienna International Tax Law Summer School 2019
- September 2019
- September 16, 2019 KSW-Information Evening, Josef Schuch (in German)
 - September 23, 2019 WU Transfer Pricing Workshop
 - September 23-27, 2019 Advanced Transfer Pricing Course (Specific Topics)
- October 2019
- October 04, 2019 Klaus Vogel Lecture
 - October 07, 2019 IFA-Event: "Dispute Resolution"
 - October 14, 2019 WU Transfer Pricing Symposium
 - October 16, 2019 Semester opening (in German)
- November 2019
- November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
 - November 18, 2019 IFA-Event: "Aktuelles zum Beihilfenrecht" (in German)
 - November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"
- December 2019
- December 02, 2019 Panel Discussion of Tax Advisors (in German)
 - December 16-17, 2019 Conference: "Tax Policy and Administration in a Digital Age"

The workshop, on the topic “**Disruptive profit allocation methods for disruptive businesses!?**” will be held by Stefaan De Baets (Senior Counsel, PwC Belgium) on May 20, 2019 at 18:00 in the Lecture Hall D5.0.002, Building D5 of the WU Campus, Welthandelsplatz 1, 1020 Wien. After the workshop, you are cordially invited to join us for refreshments at the Institute for Austrian and International Tax Law (Building D3, 2nd Floor).

Participation is free of charge. Please find all information in the invitation and on our website www.wu.ac.at/en/taxlaw/. For administrative purposes, please use the online form to register. If you have any questions, please contact Ms. Hedwig Pfanner (hedwig.pfanner@wu.ac.at).

The **Institute for Austrian and International Tax Law, WU** (Vienna University of Economics and Business) and the **European Tax College of Tilburg University** are proud to invite you to the conference “**Tax Treaty Case Law Around the Globe**”. This conference aims at presenting and discussing the most interesting tax treaty cases from around the world which were decided in 2018. Outstanding experts from **24 jurisdictions** have agreed to present the most relevant decisions taken in their countries.

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This two-day conference provides **a worldwide update on what's going on in tax treaty case law**. Insight into the international trends is essential not only for academics but also for practitioners advising clients in a global economic environment on cross-border transactions, as well as for the tax experts of multinationals who deal with taxation of cross-border goods and services on a daily basis. The Conference starts on **May 23, 2019** at 19:00 with the conference opening and cocktail reception at the Institute for Austrian and International Tax Law. The working sessions will be held all day on **May 24 and 25, 2019**, at WU, conference hall 1, LC.0.100.

Further information, the conference programme and the application form can be found [HERE](#)

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. For administrative purposes, please register via the Online-Form. If you have any questions, please contact Ms Hedwig Pfanner (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/>

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

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

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

Managing European Tax Affairs 13-14 May 2019, Amsterdam

The BEPS Multilateral Convention and Its Impact on Tax Treaties 20-21 June 2019, Amsterdam

The 12th *International Conference for Entrepreneurship, Innovation and Regional Development* (ICEIRD) is being held in Montreal, Canada from 28-31 August 2019. The focus on the 2019 conference is **Sustainable Entrepreneurship – Innovating a carbon free economy in a thriving planet**; see more details at <https://www.iceird.eu/2019/>.

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 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

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

5th Africa Tax Symposium: Early bird registration now open!

29-31 May 2019, Stellenbosch, South Africa. Our 5th anniversary will be celebrated in Stellenbosch, South Africa, approximately 50 km from Cape Town (15 minutes from the airport). A change from our previous ocean setting, this year we will enjoy the backdrop of the magnificent Stellenbosch Mountain situated amongst some of the most famous vineyards in the world. We have chosen a stellar location, the Hotel Spier, one of South Africa's oldest wine farms, which is steeped in history dating back to 1692. Held over 3 days, the symposium will provide a world-class original programme accompanied by our not-to-be-missed social events. We expect record numbers of guests to attend so, to avoid disappointment, please register as soon as possible. <https://www.ibfd.org/IBFD-Tax-Portal/Events/5th-IBFD-Africa-Tax-Symposium?utm_source=event-campaign&utm_medium=email&utm_campaign=EV03-01-2019&utm_term=&utm_content=Events/5th-IBFD-Africa-Tax-Symposium>

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 be 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.

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 or Debbie Wood: 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

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

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New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>
Practising Law Institute <http://www.pli.edu/>
New York County Lawyers Association <http://www.nycla.org>
American Bar Association Taxation CLE topics
http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html
New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>
For Australian ones <http://www.hg.org/legal-events-australia.asp>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index
<http://www.interdok.com/mind>
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

10 Recent publications

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

Local

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

[Budget Forum 2019] Women in Economics 2019 Federal Budget Reflections, Danielle Wood, 29 March 2019

[Budget Forum 2019] Tax Progressivity in Australia: Things Aren't as Simple as They Seem, Chung Tran and Nabeeh Zakariyya, 28 March 2019 |

[Budget Forum 2019] Coalition and Labor Voters Share Policy Priorities When They Are Informed About Inequality, Chris Hoy, 27 March 2019

Automation and Income Inequality in a World of International Rivalry, Rodney Tyers and Yixiao Zhou, 19 March 2019

The Optimal Way to Resolve Tax Treaty Disputes: Litigation or Arbitration? **Michelle Markham**, 13 March 2019

Increasing Tax Compliance in India, Suranjali Tandon, 08 March 2019

(2019) 34 (1) *Australian Tax Forum*

Corporate tax transparency reporting and Benford's law - Elizabeth Morton

A road test of the luxury car tax concession: will it influence demand for low-carbon vehicles? **Anna Mortimore**

The age of the home worker – part 2: calculation of home occupancy expense deductions, deduction apportionment and partial loss of CGT main residence exemption - **Kathrin Bain** and **Dale Boccabella**

Reforming and realigning Division 855 of the Income Tax Assessment Act 1997 to give better effect to its policy objectives - Jack Aquilina

The inequitable history of superannuation law compels further reform - **John Harrison**

Tax expenditure scholarship and analysis in China - Yue Mei Guo and **Richard Krever**

Breunig, Robert & Sobek, Kristen 'What will the Coalition be remembered for on tax? Tinkering, blunders and lost opportunities' *The Conversation* 5 April 2019 <<https://theconversation.com/what-will-the-coalition-be-remembered-for-on-tax-tinkering-blunders-and-lost-opportunities-114632>>

(2019) 16 (3) *eJournal of Tax Research* 2018 International Tax Administration Conference
<https://www.business.unsw.edu.au/research/research-journals/atax-journal/current-issue>

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The articles in this issue are as follows:

- 1 Editorial – **Duncan Bentley**, Mary Ip and Peter Mellor
- 2 The sharing economy: turning challenges into compliance opportunities for tax administrations – Clement Okello Migai, Julia de Jong and Jeffrey P Owens
- 3 The tax compliance decision of the individual in business in the sharing economy – Marina Bornman and Jurie Wessels
- 4 The 'Uberisation' of e-filing in South Africa – Bernadene de Clercq
- 5 Swimming upstream: leveraging data and analytics for taxpayer engagement - an Australian and international perspective – Amanda Veit
- 6 Behavioural insights in tax collection: getting the legal settings right – **Emily Millane** and **Miranda Stewart**
- 7 Estimating tax gap is everything to an informed response to the digital era – **Neil Warren**
- 8 Identity theft and tax crime: has technology made it easier to defraud the revenue? – Mathew Leighton-Daly
- 9 Shifting digital currency definitions: current considerations in Australian and US tax law – Karen Powell and Monica Hope
- 10 The development and testing of a diagnostic tool for assessing VAT compliance costs: pilot study findings – Richard Highfield, **Chris Evans** and **Michael Walpole**
- 11 Shifting sands: the unravelling of international exchange of information and disclosure rules on tax matters – **Ranjana Gupta**
- 12 Timeless principles of taxpayer protection: how they adapt to digital disruption – **Duncan Bentley**
- 13 The digital divide and taxpayer rights - cautionary findings from the United States – **John Bevacqua** and Victor Renolds
- 14 Jurisdictional responses to base erosion and profit shifting: a study of 19 key domestic tax systems – **Kerrie Sadiq**, **Adrian Sawyer** and **Bronwyn McCredie**
- 15 Tax administrative challenges of the digital economy: the Croatian experience – Sabina Hodžić
- 16 The transformation of tax administration functions in the automatic exchange of information era - a developing country's perspective – Salah Gueydi and Mahmoud M Abdellatif
- 17 Compliance costs matter - the case of South African individual taxpayers – Karen Stark and Sharon Smulders
- 18 The Internal Revenue Service's Future State initiative and its impact on the tax dispute resolution system of the United States: a dispute systems design perspective – **Melinda Jone**

Gray, Matthew & Phillips, Ben 'Those future tax cut promises... they're nowhere near as big as you'd think' *The Conversation* 5 April 2019 <<https://theconversation.com/those-future-tax-cut-promises-theyre-nowhere-near-as-big-as-you-d-think-114912>>

Khadem, Nassim 'Business tax policies of the major parties explained', ABC News 1 April 2019 <<https://www.abc.net.au/news/2019-04-01/tax-policy-changes-businesses-need-to-know-ahead-of-the-federal/10948204>>

Khadem, Nassim & Janda, Michael 'Sixty-nine millionaires paid zero tax in 2016-17' ABC News 30 March 2019 <<https://www.abc.net.au/news/2019-03-30/sixty-nine-millionaires-paid-zero-tax-in-2016-17/10954888?section=business>>

Martin, Peter 'What just happened to our tax? Here's an explanation you'll understand' *The Conversation* 5 April 2019 <<https://theconversation.com/what-just-happened-to-our-tax-heres-an-explanation-youll-understand-114913>>

Mortimore, Anna 'Labor's plan for transport emissions is long on ambition but short on details' *The Conversation* 1 April 2019 <<https://theconversation.com/labors-plan-for-transport-emissions-is-long-on-ambition-but-short-on-details-114592>>

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Pavlovich, Alison ‘Why a proposed capital gains tax could mean tax cuts for most New Zealanders’ *The Conversation* 5 March 2019 <<https://theconversation.com/why-a-proposed-capital-gains-tax-could-mean-tax-cuts-for-most-new-zealanders-112852>>

Razaghi, Tawar ‘Questions raised over churches’ ability to become property developers without paying tax’ *Sydney Morning Herald* 1 |April 2019
<https://www.domain.com.au/news/questions-raised-over-churches-ability-to-become-property-developers-without-paying-tax-808398/?utm_campaign=strap-masthead&utm_source=smh&utm_medium=link&utm_content=pos5&ref=pos1>

Scott, Andrew ‘Tax: in Denmark it is a term of affection’ *The Conversation* 2 April 2019
<<https://theconversation.com/tax-in-denmark-it-is-a-term-of-affection-114180>>

Wood, Danielle; Griffiths, Kate and Cowgill, Matt ‘Potentially unaffordable, and it still won’t fix bracket creep. The Coalition’s \$300 billion tax plan assessed’ *The Conversation* 9 April 2019
<<https://theconversation.com/potentially-unaffordable-and-it-still-wont-fix-bracket-creep-the-coalitions-300-billion-tax-plan-assessed-115057>>

Overseas

Arnold, Brian J (ed) *International tax primer*, 4th ed, Kluwer Law International, 2019, €86.00, ISBN 9789403502823

Asia-Pacific Tax Bulletin Number 2 - 2019

China (People’s Rep.) - The “Teachers and Researchers” Article in Tax Treaties, Xiaodan Zhu

India - Taxation of Income from a Composite Contract for a Turnkey Project -Dinesh Verma

OECD - Application of Mutual Agreement Procedure Article under the Multilateral Instrument to Covered Tax Agreements - Alfred Chan Kwok Ki

Pakistan - Taxation of Income of Non-Residents - Bilal Hassan

Singapore - Tax Implications of Three New Financial Reporting Standards Title - Poh Eng Hin

European Taxation Number 2/3 - 2019

European Union

The ATAD 2 Anti-Hybrid Rules versus EU Member State Tax Treaties with Third States: Is Override Possible? Konstantin Karaianov

European Union - The ATAD’s Interest Limitation Rule – A Step Backwards? João Carmona Lobita

Germany - Germany’s Anti-Treaty-Shopping Rule under ECJ Pressure, Martin Weiss and Manuel Brühl

European Union - The Changing Landscape of the EU VAT: Digital VAT Package and Definitive VAT System, Aleksandra Bal

International/European Union - International and EU Measures for the Protection of Cultural

Heritage: Towards Broader Use of Tax Breaks to Stimulate Private Engagement, Pietro Mastellone

Denmark/European Union - ECJ Decision in Bevola (Case C-650/16): A Missing Piece in the Marks & Spencer (Case C-446/03) Puzzle, Hein Vermeulen and Vassilis Dafnomilis

Austria/Belgium/Poland - The New Wave of Cooperative Compliance Programmes and the Impact of New Technology, Katarzyna Bronżewska and Alicja Majdańska

European Union/Spain - Turnover Taxes under State Aid Spotlight, Julia Sinnig

EU Update – Commission, Mery Alvarado; Council, Mery Alvarado; Parliament, Mery Alvarado
CFE News

Opinion Statement ECJ-TF 3/2018 on the ECJ Decision of 12 June 2018 in Bevola (Case C-650/16), Concerning the Utilization of “Definitive Losses” Attributable to a Foreign Permanent Establishment
CFE ECJ Task Force

What's going on in ...

European Union - An Overview of ATAD Implementation in EU Member States, Oana Popa

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France - Commission v. France (Case C-416/17): How a Tax Dispute Gave the ECJ the Opportunity to Add a New Piece to Its Cilfit (Case 283/81) Puzzle, Flora Sicard

Italy

Critical Insights into the Tax Regime Applicable to a Transfer of a Business by an “Italian Permanent Establishment” in Exchange for Shares of the Transferee, Alberto Fuccio and Raffaele Villa

Italy - Permanent Establishment, “Building Sites” and “Observations” on the Commentary: Some Comments in Light of the Recent Supreme Court Decision in Case No. 28059,

Stefano Guarino

Turkey - Recent Turkish Decision Finds that a Website Can Constitute a Permanent Establishment, Selçuk Özgenç

Ukraine - Recent Developments in the Area of Permanent Establishment, Sergiy Melnyk

International Transfer Pricing Journal Number 2 - 2019

Germany/European Union - German Tax Authorities’ First Reaction after the ECJ’s Hornbach Decision – An Attempt to Limit the Damage? Björn Heidecke, Markus Kircher and Janis Sussick

International - Transfer Pricing, Users’ Participation and Profit Attribution to Digital Permanent Establishments: A Case Study - Raffaele Petrucci

Canada/International - The Cameco Decision: A Welcome Glimpse of Transfer Pricing in the Post-BEPS World - Yongchong Mao and Adam Gotfried

International - Revised Guidance on the Application of the Transactional Profit Split Method: Evolution or Revolution? Simone Zucchetti and Caterina Piva

International - Cognitive Biases in Functional Analysis Interviews – Part 1: Introduction and Biases Affecting Selection of the Persons to Be Interviewed - Aditya Pansé

International - Solving Double Taxation outside the Realm of a Mutual Agreement Procedure - Eric Vroemen

Recent developments

Argentina - Transfer Pricing Compliance Amended - Eduardo O. Meloni

Australia - Double Tax Agreements – More Sword than Shield - Anton Joseph

Bulgaria - The Bulgarian Proposal for the Introduction of Mandatory Transfer Pricing Documentation - Svetlin Krastanov

Dominican Republic - TP Regulation Regarding Cost and Distribution Arrangements under Notice 55-18 - Mariano Corral

Finland - Landmark Ruling on the Tax Administration’s Duty to Respect the Taxpayers’ Choices - Merja Raunio and Matti Urpilainen

Japan - A Practical Guide to the Four-Tiered Documentation Approach and Contemporaneous Documentation Requirements in Japan for Foreign Multinationals - Johan Hagelin

Netherlands - Announcement of New Tax Ruling Practice - Rijkele Betten

Russia - TogliattiAzot: Russian Courts Endorse Simplistic Approach to Transfer Pricing Valuation - Aleksandr Chochiev

Spain - Plans Regarding Digital Taxes - Florentino Carreño and Jaume Perelló

Kraal, Diane ‘Petroleum industry tax incentives and energy policy implications: A comparison between Australia, Malaysia, Indonesia and Papua New Guinea’ (2019) 126 *Energy Policy* (March): 212-222

Ooi, Vincent ‘The Case for redistributive taxation in Singapore’ *The Straits Times*, 2 March 2019, <<https://www.straitstimes.com/singapore/the-case-for-redistributive-taxation-in-singapore?fbclid=IwAR1nZf2d-Jl0k1x-MfvjyIkK-zzcEFshnw7L5PL1tAriCrtMFGf4rG1LMbg>> but it is behind a paywall. The full article has been reposted (with permission, I think) by Singapore Law Watch at <<https://www.singaporelawwatch.sg/Headlines/the-case-for-redistributive-taxation-in-singapore>>

Ooi, Vincent ‘Automation tax vs robot-tax’ Oxford Business Law Blog, 19 March 2019, available at <<https://www.law.ox.ac.uk/business-law-blog/blog/2019/03/automation-tax-vs-robot-tax>>

[Type here]

Wittock, Nathalie *Sales promotion techniques and VAT in the EU*, Kluwer Law International, 2019, ISBN 9789403508610

11 Quotable quotes

“I do not have a log cabin story like so many people in this place - but I once did have to get my own lemon for a gin and tonic ... I've seen some truly dreadful people come through here over the last quarter of a century, Mr Speaker. It is true.”

Source: ‘Christopher Pyne takes a final bow’, SBS News 5 April 2019
<<https://www.sbs.com.au/news/christopher-pyne-takes-a-final-bow>>

“So if we lie to the government it’s a felony. But if they lie to us it’s politics.”

Source: Murray, Bill <<https://ar.pinterest.com/pin/29484572546252360>>

"The reading is what really gets me. It’s so time-consuming. The concepts I grasp in two seconds.”

Source: Koerner, Claudia ‘Kim Kardashian West is studying to take the bar exam and become a lawyer’ *BuzzFeed News* 10 April 2019 <<https://www.buzzfeednews.com/article/claudiakoerner/kim-kardashian-west-bar-exam-lawyer-alice-johnson>>

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ATTA News May 2019

<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 May newsletter.

As many of you will know, in recent weeks the New Zealand government has declined to introduce any form of capital gains tax. This appears to be as much a political issue of trying to introduce new policy with a coalition government rather than any real opposition to a capital gain tax. Notwithstanding the political issues, the decision did catch most of us by surprise, as there was a general expectation that at least some form of capital gains was likely to be introduced, even if it was a highly diluted one.

We are now observing the tax promises being made in Australia in the lead up to the election. Elections always seem to highlight the different focus points in the NZ and Australian tax systems (and not just the absence of a capital gains tax to offer discounts on!).

Thea Voogt is organising the 2019 Queensland Tax Researcher Symposium. The 2019 QTRS is at UQ on 3rd July and has been timed to coincide with the ALTA conference that starts on 4th July. You will find more details in point [7 & 11] of the newsletter. I recommend the symposium as an excellent mid-year opportunity to touch base with your ATTA colleagues.

I would also like to highlight some other items of interest in the newsletter. The first is the call for expressions of interest for the ATTA Promoting Women in Tax Academia Scholarship (at item 3). This is the third year ATTA is supporting this initiative. Thanks to Fiona Martin for suggesting this scholarship and working to get support and funding for it. Please also see the Festival of Outrageous Tax Ideas, being held by the School of Taxation and Business Law in the UNSW Business School (item 11). This session brings together an impressive list of presenters who will present on innovative tax ideas.

All the best,

Lisa

Lisa Marriott

President – ATTA

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2 ATTA Annual General Meeting Minutes 2019

Date & time: Friday 18 January 2019 at 1.45pm

Venue: Duxton Hotel, 1 St Georges Terrace, Perth

Present: 40

Apologies: Chris Bowman; Cynthia Coleman; Michael Dirkis; Tom Delany; Fiona Martin; Robin Woellner

1. Minutes of the previous meeting:

Approved with the inclusion of Dr David Smith as an apology.

2. Matters arising from the minutes:

Dealt with as part of general discussion.

3. Reports:

President's report:

Year In Review

2018 has been another exciting year – where the ATTA Executive have been able to consolidate a number of initiatives as part of the 30th year celebrations, setting the foundations for the next 30 years.

As ATTA president it is my pleasure to be able to do my part to contribute to this great organisation. I have thoroughly enjoyed my two-year term as ATTA President and I hope I have made a positive contribution to this great institution – which continues to support current and upcoming tax academics.

2018 Highlights

Some of our initiatives/achievements in 2018 have included:

- Celebrating our past ATTA Patron Gordon Cooper by:
 - the 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 being awarded at this 2019 ATTA Conference.
- In April I was able to announce ATTA's next Patron as being 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 the 2018 ATTA Conference titled: Brambles, Hedgehogs and Foxes.
- In August it was 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.
- In September we saw the completion of the project to digitise ATTA's past conference papers. This means 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 put in the proposal, 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

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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.

- In October I was happy to announce that OUP had agreed to continue its support of the OUP ATTA Doctoral Series for the 2019 edition. And I congratulate again the 2019 winner Dr John Minas.
- The Advancing Women in Tax Scholarship continues in its second year which provides \$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 Dr Bronwyn McCredie.
- We had a bumper 13th edition of JATTA in October with 13 articles included. My deepest gratitude to Diane Kraal and Ken Devos who were the Guest Editors for the 2018 edition.
- ATTA eNewsletter and LinkedIn ATTA Group: (please contact me if you are not already connected). Like clockwork Colin Fong has ensured that each month we are kept up-to-date with what is happening in the tax academic world – with conferences and jobs. 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 now upload the newsletters to ATTA's website and then send out a short email with the relevant link. Also, a link to the newsletters will be provided on ATTA's LinkedIn Group site.
- Also, congratulations to our ATTA Patron, Tony Pagone, with his election as Vice President of the International Association of Judges

ATTA Executive news

- **President-Elect:** Pursuant to Clause 16 of the ATTA Constitution, the ATTA Executive is proud to announce that Professor Lisa Marriott will become ATTA President at the end of this year's conference.
- There are two positions available on the ATTA Executive to be decided at this 2019 AGM.
- The ATTA Executive resolved to give a Honorarium of \$500 for Maree Magafas: There has been a significant effort during calendar 2018 in getting web-based stuff done and the ATTA papers to and up on PANDORA.

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

Special mention to Shirley who will be standing down today – she has done an amazing job as ATTA Treasurer over the last number of years and really assisted in getting ATTA's finances in order.

2018 ATTA Conference organisers and 2018 JATTA Edition

Ken Devos, and
Diane Kraal.

2019 ATTA Conference organisers

Anonymous judges for the prizes

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Student volunteers,
Annette Morgan
Helen Hodgson
Donovan Castelyn

2019 ATTA Conference Keynote Speakers

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

Professor Therese Jefferson (Aust Research Council)

Karen Payne (Board of Taxation)

And while he has at the last moment due to health reasons had to pull out - Ali Noroozi (former Inspector General of Tax)

Patrons

Cynthia Coleman – Matron of ATTA.

The Honourable Tony Pagone – 3rd Patron (making a special effort to give his Patron’s address via Skype from overseas).

ATTA Newsletter and Membership Guru

Colin Fong

ATTA Website Co-ordinator

Maree Magafas (UNSW)

ATTA Auditor

Richard Collins

ATTA-OUP Doctoral Prize Judges

Dale Pinto

Kerrie Sadiq

Adrian Sawyer

(and of course OUP for their generous sponsorship)

Sponsors

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

(Bronze) Oxford University Press – Australia and New Zealand

(Bronze) Thomson Reuters and

- (Bronze) UniSuper
- Dinner Sponsor: Oxford University Press
- OUP-ATTA Doctoral Prize: Oxford University Press
- Prize Sponsors: Just Tax Consulting and Taxation Institute of Western Australia
- Support from: Tourism Western Australia and Perth Convention Bureau

Treasurer’s report:

ATTA Treasurer’s report on the accounts for the year ended 30 June 2018.

The 2018 accounts reflect a deficit of \$368. Cash Current fund balance at 30 June 2018 was \$68 073.

On the income side, \$5,417 was received from the 2017 Wellington conference. This represents a net surplus of AUD\$4,417 as the conference prizes (\$1,000) were paid direct to the recipients out of ATTAs funds.

Similarly, this year ATTA paid for an outgoing relating to the 2019 conference (Curtin) and this is reflected as a prepayment of \$1,650 in the Asset and Liability Statement.

This year the Commonwealth Copyright Agency paid ATTA a royalty of \$1 947. Interest was a modest \$370.

On the outgoings side, the usual audit and tax agent fees and honorariums were paid.

A \$1,000 donation was made to Variety Club, in memory our Patron Gordon Cooper.

If you recall at the AGM in January 2017, the meeting approved \$10,000 of the surplus funds to be used to further the interests of ATTA. Two projects were approved by the ATTA committee. The first was \$5,000 over 5 years (\$1,000 per year) to advance women in tax scholarship. The 2017 awardee was Anna Mortimore, this outgoing is included in

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the current accounts. The second \$5,000 has been allocated to cover costs associated with the digitisation of past ATTA papers. This project is now complete and the total cost of \$1,735 is included in the 2018 accounts.

Future income/outgoings

Audit and honorariums will continue.

For the next 4 years the \$1,000 pa scholarship will continue.

OUP_ATTA doctoral series printing costs will be an outgoing. The 2018 publication (Ann Kayis-Kumar) will be printed shortly. Estimate up to \$3000.

OUP did not re-charge the printing of the 2017 Caroline Dick publication and we wish to thank them for this.

New ATTA medal blanks have been produced at a cost of \$950 and this will be reflected in next year's accounts.

Lastly the 2018 conference at Monash have already remitted a surplus of \$1,697.

Shirley Carlon

Treasurer

Secretary's report:

Following the President's and Treasurer's Reports There is nothing further to add.

4. Election of 2 Vice Presidents:

Following a ballot of members present Prof. Julie Cassidy and Dr Ann Kayis-Kumar were declared elected as Vice Presidents.

5. Confirmation of State/Territory/NZ representatives:

(ACT): Sonali Walpola;

(NSW): Fiona Martin;

(NT): Justin Dabner;

NZ (Nth): Andrew Smith;

NZ (Sth): Andrew Maples;

QLD (Nth): Justin Dabner;

QLD (Sth): Anna Mortimore;

(SA): Dominic Carbone;

(TAS): John Minas;

(VIC): Diane Kraal;

(WA): Helen Hodgson.

6. Appointment of auditor:

Richard Collins was appointed as ATTA auditor

7. Expressions of interest for hosting ATTA 2020 and 2021.

2020: Conference (AUS): University of Tasmania (Hobart) – John McLaren has confirmed that University of Tasmania is fully committed to host the 2020 conference: January 22 – 24, 2020.

2021: Conference (NZ): Canterbury has been put forward by Adrian Sawyer.

8. General business:

Various upcoming conferences were drawn to the attention of the meeting. Their details to be available in the normal course of events and in the ATTA News.

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In particular two conferences to be held at the University of Central Lancashire, Preston, UK were noted:

SLS: 3-9 September 2019 and TRN 9-11 September 2019.

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 a year for five 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. 2019 is the third time this scholarship will be offered.

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 Thursday 15 August 2019 if you wish to be considered for the scholarship.

Applications should be emailed to Professor Lisa Marriott (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 2020 ATTA Conference
[22-24 January 2020, University of Tasmania
<http://www.utas.edu.au/atta-2020>]**

Name of applicant	
Institution where the applicant is employed	
Academic level	
Year commenced ongoing employment as an academic	
Research Paper Title	

Summary of proposed paper (maximum 500 words)

[Type here]

Budget Justification for use of \$1,000:

Conference Registration	
Airfares	
Accommodation	
Per diem	
Taxis and incidentals	

Statement regarding any additional conference funding available from the applicant's home institution:

Signature of Applicant: _____

Date: _____

=====

4 Arrivals, departures and honours

The Treasurer has announced the appointment of Ms **Karen Payne** as the Inspector-General of Taxation for a term of 5 years.

'Ms Payne will commence in the position on 6 May 2019. Ms Payne is the inaugural Chief Executive Officer of the Board of Taxation and a member of the Board of Taxation. She is also a member of the Australian Reinsurance Pool Corporation. Previously, Ms Payne was a partner with Minter Ellison specialising in corporate and international tax, with extensive experience managing complex tax related matters across the financial services, property, mining, energy and utilities sectors.' (Source: *Weekly Tax Bulletin* 12/4/19)

You may recall that Karen Payne was a keynote speaker at ATTA 2018 in Perth.

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Elizabeth Morton is an early career researcher having completed her PhD in 2016. Currently Elizabeth is a lecturer and course coordinator of the undergraduate taxation course at RMIT University, Taxation 1. Her research largely focuses on the conflict between the accounting and taxation systems. In particular, Elizabeth's research explores inter-period tax allocation, mandatory and voluntary tax regimes, as well as tax transparency and normativity in approaches to tax disclosures. Previous to academia, Elizabeth began her professional career as an accountant in small business taxation and accounting matters in regional Victoria. Her professional experience includes various aspects of accounting and taxation services for all entity types, including matters in relation to capital gains tax and investments, GST and FBT compliance, and superannuation. As well as other associations, Elizabeth is a Fellow of the Tax Institute.

5 ATTA members in the media

Dirkis, Michael

Australian Financial Review 27 March 2019 quoted about tax bills for deregistered business.

Hodgson, Helen

Childcare should be “pretty much free” for people in middle income levels: Helen Hodgson, Wednesday, 1 May 2019 [ABC Radio, PM with Linda Mottram](#) Professor Helen Hodgson from the Curtin Law School discusses ways of providing a fair deal on childcare costs.

Jogarajan, Sunita

Leigh, Andrew ‘Helping Melbournians navigate the tax system’ - Speech, Melbourne The University of Melbourne, Monday, 15 April 2019
<http://www.andrewleigh.com/helping_melbournians_navigate_the_tax_system_speech_melbourne>

Kraal, Diane

Appearance on ABC *The Business*” program 12 April 2019, re: the Petroleum Resource Rent Tax, <<https://www.abc.net.au/news/programs/the-business/2019-04-12/the-shine-is-coming-off-the-golden-age-of-gas/11020910> >
Interviewed by Meecham Philpott, ABC Tropical North, Breakfast Show 19 March 2019: ‘Biofuels and fiscal support explained’.

Stewart, Miranda

Leigh, Andrew ‘Helping Melbournians navigate the tax system’ - Speech, Melbourne The University of Melbourne, Monday, 15 April 2019
<http://www.andrewleigh.com/helping_melbournians_navigate_the_tax_system_speech_melbourne>

6 ABDC journal ranking

The ABDC journal ranking public submission process is now underway. The ATTA Executive will make a submission to the Business and Taxation Law panel on behalf of the ATTA community. If you would like to provide any feedback into this submission,

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please forward this to Julie Cassidy (julie.cassidy@auckland.ac.nz) by 24 May. Please note the submission process is only open until 31 May, so we have a very limited opportunity to provide input to this process. If you would like more information on the process, this is available at: <https://abdc.edu.au/journal-quality-list-submission/>

7 Call for papers and submissions

Journal of Australian Taxation special edition on current issues in tax reform in New Zealand

With the impending release (at the time of writing) of the recommendations of the Tax Working Group on certain tax changes in New Zealand, including the introduction of a capital gains tax, the Journal of Australian Taxation will publish a special edition on current issues in tax reform in New Zealand. The guest editor will be Dr Jonathan Barrett from the School of Accounting and Commercial Law at the Victoria University of Wellington. To discuss your contribution, email Jonathan at jonathan.barrett@vuw.ac.nz

John McLaren (john.mclaren@utas.edu.au) and John Passant (en.passant@bigpond.com), co-editors, JAT.

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law, Wednesday 3 July 2019, 8:30 am to 4:00 pm, Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane.

This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

Registration is now open. This is the website link: <https://law.uq.edu.au/event/queensland-tax-researcher-symposium> This is a free event, but places are limited.

Abstracts of papers will be accepted from 1 March 2019 via the QTRS web page. The closing date for the submission of abstracts is 31 May 2019. Abstract length: 800 to 1000 words. Abstract style: AGLC 4.

Curtin Law and Taxation Review (CLTR) 2019 Edition – Volume VI

The Editorial Board of the Curtin Law and Taxation Review (CLTR) invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the 2019 issue of the CLTR. The CLTR is a general law journal which also publishes articles that deal with taxation law and practice. The 2019 editorial team plans to publish between 8 and 10 articles, book reviews and comments in the 2019 issue. A competitive editorial policy will apply to the selection of articles. The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes. Authors should note that CLTR has adopted the Australian Guide to Legal Citation (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Victoria Barker, Editorial Consultant of the CLTR at victoria.barker@curtin.edu.au by Sunday 30 June 2019.

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The organising committee of the *International Conference of Chinese Tax and Policy* is pleased to announce this call for papers for the 2019 conference. The conference is to be held at the University of Auckland, Auckland, New Zealand on December 8-9, 2019.

The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the *Journal of Chinese Tax and Policy* (<https://openjournals.library.sydney.edu.au/index.php/JCTP>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the University of Auckland (<https://www.auckland.ac.nz/en.html>).

The organising committee welcomes any paper dealing with the conference theme:
International Trade, the Digital Economy and the Impacts of Recent Chinese Tax Laws and Policies

Possible Topics/Streams

- The impact of China's international tax laws and policies on promoting trade.
- The progress of the drafting changes to China's tax law and ancillary documentation and its impact on international transactions and investment.
- The structural impact of China's recent Individual Income Tax reforms.
- Examination of China's corporate and industry tax burden in light of recent tax reforms.
- China's digital economy and tax implications.
- E-commerce in China and its income redistribution effects.

Please note, the topics are not limited to the above themes, please feel free to submit your paper if it is related to the major theme.

All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*, subject to an international blind peer-review process.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in English, and please provide the original Chinese version if the work has been translated.
- If translation is required for the paper, please contact the *Journal of Chinese Tax and Policy*.

Please send all submissions to jctpjournal@gmail.com before 30 September 2019.

Registration costs

There is no fee for participants.

Contact

Xi Nan (Nancy), Jun Zhao (David)

Email: jctpjournal@gmail.com

Eva Huang

Editor, the Journal of Chinese Tax and Policy

Email: eva.huang@sydney.edu.au

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

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

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles based on your substantive research, recently published

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or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

8 New Zealand developments

In response to the Tax Working Group ('TWG'), the Ministers of Finance and Revenue conceded that there was 'unfairness that we need to address' in the New Zealand tax system. The TWG's main recommendation to address systemic unfairness was a comprehensive capital gains tax ('CGT'). However, government has announced that it will not introduce a CGT, and Prime Minister Jacinda Ardern pledged not to reconsider a CGT while she leads government. This was a purely political decision driven by the necessities of coalition government.

Government has not decided on other TWG recommendations, such as increased environmental taxes. If the Labour-led government is re-elected, any policy measures would not come into force until 1 April 2021.

The omnibus Taxation (Annual Rates for 2019-20, GST Offshore Supplier Registration, and Remedial Matters) Bill is at the Select Committee stage. The Bill includes proposed GST rules that would require overseas businesses to register for, collect and return GST on low-value imported goods sold to consumers in New Zealand. If approved, the new rules would come into effect from 1 October 2019. Legislation is expected to be enacted in June or July on this year.

Professor Lisa Marriott took on the onerous task of writing the Report of the Independent Specialist Tax Adviser to the Finance and Expenditure Select Committee on the Bill.

Jonathan Barrett

9 Inclusion in the Scopus collection

Journal of Australian Taxation has been accepted for inclusion in Scopus. Now both JATTA and JAT have been included in the Scopus collection.

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

[Type here]

Hawkins v Commissioner of Taxation [2019] FCA 627, Logan J, 9 April 2019

Administrative law – application for judicial review of a decision of the Administrative Appeals Tribunal to dismiss in part the applicant’s application for orders that the Commissioner lodge certain documents – whether Tribunal applied the incorrect test – Administrative Appeals Tribunal Act 1975 (Cth) s 37 – Taxation Administration Act 1953 (Cth) s 14ZZF – where Tribunal’s power to order document production was modified by s 14ZZF – the Tribunal appropriately applied the “may be relevant” test
Administrative law – where applicant raised several additional grounds of review – where Commissioner had not yet lodged his statement of facts, issues and contentions – purpose of a statement of facts, issues and contentions in Tribunal proceedings – purpose is to define issues in dispute – where issues in the proceeding had not yet been defined – where it was accepted that additional grounds of review were premature – it is open to the applicant to lodge a fresh application once issues have been defined

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0627>>

Deputy Commissioner of Taxation v Shi (No 2) [2019] FCA 503, Steward J, 12 April 2019

Practice and procedure - interlocutory applications for suppression or non-publication orders - application for leave to inspect documents - where affidavits read in closed court - where exhibits to affidavits read in Chambers - whether affidavits and exhibits should be taken to have been used or deployed to engage open justice principle

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0503>>

Racing Queensland Board v Commissioner of Taxation [2019] FCA 509, Logan J, 12 April 2019

Superannuation - liability for superannuation guarantee charge - whether jockeys are employed by the applicant - Superannuation Guarantee (Administration) Act 1992 s 12(8)(a) - whether applicant is liable to make the payment of riding fees to jockeys - where centralised prizemoney system was established by the applicant to control race-related payments – where racing industry is heavily regulated by statute and national and local rules – where jockeys and trainers are required to be licenced by the applicant – vertical and horizontal contracts – whether applicant made payments on behalf of trainers – whether jockeys actually engaged by trainers.

Superannuation – where applicant superseded several other entities as being responsible for racing in Queensland – whether applicant is responsible for liabilities incurred by the other entities – whether liability for superannuation guarantee charge arises when facts giving rise to the liability occur or when an assessment is made – effect of transitional provisions which established the applicant – whether invalidity of assessments may be considered in appeal against objection decision.

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0509>>

Price v Commissioner of Taxation [2019] FCA 543, Thawley J, 18 April 2019

Taxation - 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 tax credit against his liability to income tax for amounts said to be withheld from salary or wages paid to him.

<<http://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0543>>

New South Wales

[Type here]

Winston-Smith v Chief Commissioner of State Revenue [2019] NSWCA 75, Meagher JA at [1]; Payne JA at [40]; Sackville AJA at [45], 16 April 2019

Taxes and duties – Duties Act 1997 (NSW), s 163H – where appellant taxpayer liable for duty at “general rate” in respect of acquisition of 50% shareholding interest in a private landholder company – where Chief Commissioner of State Revenue declined to grant exemption – whether application of Ch 4 of the Duties Act 1997 (NSW) to acquisition not just and reasonable

<<https://jade.io/article/641784>>

Naumcevski v Deputy Commissioner of Taxation [2019] NSWCA 72, Leeming JA at [1]; Payne JA at [75]; White JA at [76], 18 April 2019

Taxes and duties – penalty proceedings under s 269-20 of Taxation Administration Act 1953 (Cth) – obligation to remit amounts withheld from wages and salaries paid to employee – Taxation Administration Act 1953 (Cth) Schedule 1 s 12-35 – whether trial judge erred in finding appellant’s company had paid wages and salaries – appeal dismissed

<<https://jade.io/article/642112>>

Colin Fong

11 Vacancies

We are pleased to announce that the Institute for Austrian and International Tax Law is offering **two positions of teaching and research associates**. Research and teaching associates are involved in research, teaching and self-administration at our Institute. The research focus of the Institute are in the areas of international tax law including transfer pricing, business tax law, European tax law and tax policy. For the second position some familiarity with criminal law is of advantage.

We would be delighted to either receive your application or if you were to kindly distribute the announcement to other qualified colleagues.

Please find more information for the 1st position [here](#), and for the 2nd position [here](#). If you would like to apply for a position, or you know somebody who may be interested, please send your application either to Ms. Theodora Stergidou (theodora.stergidou@wu.ac.at), or online under www.wu.ac.at/jobs (Reference Number 211, 212), no later than **June 05, 2019**. In case you are interested in both positions, please state your preference. If you have any other queries please contact Ms. Theodora Stergidou (theodora.stergidou@wu.ac.at) or visit our website www.wu.ac.at/taxlaw/.

Kind regards,

Michael Lang / Alexander Rust / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Jeffrey Owens / Maria Wimmer

12 Tax and related meetings

Local

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

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The call for abstracts and registrations will be occurring later in 2019.

For more information, please contact:

- john.mclaren@utas.edu.au
<http://www.utas.edu.au/atta-2020>

Festival of Outrageous Tax Ideas (FOTI) 2019, 30 May 2019, UNSW CBD Campus, 1 O'Connell St Sydney 2000. With the Federal Budget being delivered in April and a Federal Election expected in May, tax will be a hot topic of conversation between now and 30 May. The Federal Opposition has already released policies relating to capital gains tax, negative gearing and franking credit refunds. The Government has flagged the possibility of bringing forward proposed reductions in personal income tax and possibly still hopes for a lower corporate tax rate. Tax will clearly be a major issue in a May election and by 30 May we will know the result of this year's Federal Election.

A problem with much of the national debate is often that only the usual suspects get talked about. In any national debate there are sometimes elephants in the room, ideas that are there but so "outrageous" that no-one talks about them.

On Thursday 30 May 2019 at the UNSW CBD Campus at 1 O'Connell St Sydney, the School of Taxation and Business Law in the UNSW Business School is holding a Festival of Outrageous Tax Ideas designed to give some airtime to "outrageous" ideas intended to stretch our tax thinking beyond the usual suspects.

Leaders in the tax field from a range of disciplines and interests will propose and work through new thinking on four major areas including:

A wealth tax should fund a universal basic income for Australia

Time to double the base not double the rate of GST

Bring in a Robin Hood Carbon Tax

Australia needs a national land tax

The format of each of the four sessions is designed to promote possibilities which provoke a rethinking of the way forward for taxation in Australia. Proponents and opponents on the podium will be pitched into the arena at the festival to wrestle with new ideas and wrangle with robust audience participation through panel discussion and Q&A sessions.

Conference Fee

Standard registration: Free

Registration closes: Monday 27 May 2019

The conference fee includes the following:

Attendance at the one day conference and all conference catering at UNSW CBD Campus

Access to the key papers before and after the conference

Register to attend <<https://www.eventbrite.com.au/e/festival-of-outrageous-tax-ideas-2019-tickets-59207493206>>

Please direct all queries to: m.magafas@unsw.edu.au



International Fiscal Association – upcoming 5th Asia Pacific Regional Conference in Melbourne, 17-19 June

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5th Asia Pacific Conference: Melbourne, 17-19 June 2019!

IFA Australia is pleased to invite you to put in your calendar for attendance the forthcoming 5th Asia Pacific Regional Conference, which is to be hosted in Melbourne at the Convention Centre, from 17-19 June 2019. The Conference is in co-operation with the Corporate Tax Association.

The theme of the Conference is Taxing the Global Digital Economy in Asia Pacific, and is a very hot topic. There will be leading presenters from the OECD, governments around the region, leading practitioners and in-house corporate counsel, and academics. Representatives will attend from New Zealand, Japan, Korea, India, Malaysia, Indonesia, Philippines, China PRC, Taiwan and others.

For registration go to <https://ifamelbourne2019.org>

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law.



Date: Wednesday 3 July 2019
Time: 8:30 am to 4:00 pm
Venue: Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane

This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

Registration is now open. This is the website link:

<https://law.uq.edu.au/event/queensland-tax-researcher-symposium> This is a free event, but places are limited.

Abstracts:

Abstracts of papers will be accepted from 1 March 2019 via the QTRS web page. The closing date for the submission of abstracts is 31 May 2019. Abstract length: 800 to 1000 words. Abstract style: AGLC 4.

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

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

Overseas

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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 2019 events:

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

June 2019

- June 03, 2019 Colloquium: "Current Developments in European and International Tax Law", Robert Danon, Johann Hattingh
- June 17, 2019 26. Vienna Symposium on International Tax Law: "Tax Treaties and Procedural Law"
- June 24-25, 2019 Workshop: "Cooperative Compliance"
- June 27, 2019 Semesterclosing (in German)
- June 27-29, 2019 Seminar: "Double Tax Treaties in Case Studies – Senior Level"

July 2019

- July 01-05, 2019 Advanced Transfer Pricing Course (Benchmarking)
- July 03, 2019 WU Transfer Pricing Workshop
- July 04, 2019 WU Transfer Pricing Workshop
- July 04-07, 2019 Rust Konferenz: "CFC Legislation" (in Rust)
- July 15-19, 2019 CEE Vienna International Tax Law Summer School 2019

September 2019

- September 16, 2019 KSW-Information Evening, Josef Schuch (in German)
- September 23, 2019 WU Transfer Pricing Workshop
- September 23-27, 2019 Advanced Transfer Pricing Course (Specific Topics)

October 2019

- October 04, 2019 Klaus Vogel Lecture
- October 07, 2019 IFA-Event: "Dispute Resolution"
- October 14, 2019 WU Transfer Pricing Symposium
- October 16, 2019 Semester opening (in German)

November 2019

- November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
- November 18, 2019 IFA-Event: "Aktuelles zum Beihilfenrecht" (in German)
- November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"

December 2019

- December 02, 2019 Panel Discussion of Tax Advisors (in German)
- December 16-17, 2019 Conference: "Tax Policy and Administration in a Digital Age"

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. For administrative purposes, please register via the Online-Form. If you have any questions, please contact Ms Hedwig Pfanner (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

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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/>

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

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

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

The BEPS Multilateral Convention and Its Impact on Tax Treaties 20-21 June 2019, Amsterdam

The 12th *International Conference for Entrepreneurship, Innovation and Regional Development* (ICEIRD) is being held in Montreal, Canada from 28-31 August 2019. The focus on the 2019 conference is **Sustainable Entrepreneurship – Innovating a carbon free economy in a thriving planet**; see more details at <https://www.iceird.eu/2019/>.

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 for more information.

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

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

The 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.

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.

[Type here]

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 or Debbie Wood: 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

IBFD Course calendar

<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind>

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

13 Recent publications

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

Local

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

[Budget Forum 2019] “All Without Increasing Taxes”? A Closer Look at Treasurer Frydenberg's Refrain Repeated Eight Times in His Budget Speech, **John Taylor** and **Ann Kayis-Kumar**, 18 April 2019

[Budget Forum 2019] Tax Offsets and Equity in the Scheme for Taxing Resident Individuals, **Sonali Walpola** and Yuan Ping, 17 April 2019

[Budget Forum 2019] Forecasts and Deviations – the Challenge of Accountable Budget Forecasting, Teck Chi Wong, 16 April 2019

HECS and the rise of the investment state, Ben Spies-Butcher & Gareth Bryant, 1 May 2019

A 'fresh approach to universal credit' - are there lessons from Australia? Peter Whiteford & Jane Millar, 29 April 2019

[Type here]

(Budget Forum 2019) Refundable franking credits: Why reform is needed (and why it should be targeted) - Part 1, **John Taylor & Ann Kayis-Kumar**, 24 April 2019

(Budget Forum 2019) Refundable franking credits: Why reform is needed (and why it should be targeted) - Part 2, **John Taylor & Ann Kayis-Kumar**, 24 April 2019

Australian National University Tax and Transfer Policy Institute Crawford School of Public Policy
Tax Facts <<https://taxpolicy.crawford.anu.edu.au/taxpolicy-publications/tax-facts>>

Tax Fact #8: Good Tax Policy: Taxing Economic Rents - May 2019

Tax Fact #7: Australia's tax policy: Is the low income tax offset (LITO) different to the tax-free threshold? - April 2019

Tax Fact #6: Good tax policy: Tax offsets or tax deductions? - April 2019

Tax Fact #5: Economic fundamentals: Randomised control trials - April 2019

Tax Fact #4: Good tax policy: Taxing negative externalities - April 2019

Tax Fact #3: Good tax policy: Broadening the tax base and lowering tax rates - April 2019

Tax Fact #2: Economic fundamentals: Deadweight loss - April 2019

Tax Fact #1: Principles of tax system design - August 2018

Australian Small Business and Family Enterprise Ombudsman *Australian Taxation Office – enforcement of debt recovery*, 29 Apr 2019 <<https://apo.org.au/sites/default/files/resource-files/2019/04/apo-nid232041-1353696.pdf>>

Hamilton, Steven 'A simpler tax system should spark joy. Sadly, the one in this budget doesn't' *The Conversation* 15 April 2019 <<https://theconversation.com/a-simpler-tax-system-should-spark-joy-sadly-the-one-in-this-budget-doesnt-115370>>

Hamilton, Steven 'The budget's dirty secret is the hikes in tax rates you're not meant to know about' *The Conversation* 23 April 2019 <<https://theconversation.com/the-budgets-dirty-secret-is-the-hikes-in-tax-rates-youre-not-meant-to-know-about-115457>>

Mangan, John 'House prices and demographics make death duties an idea whose time has come' *The Conversation* 24 April 2019 <<https://theconversation.com/house-prices-and-demographics-make-death-duties-an-idea-whose-time-has-come-114175>>

Ng, Yee-Fui & O'Sullivan, Maria 'Deliberation and automation – when is a decision a “decision”?' (2019) 26 *Australian Journal of Administrative Law* 21-34. Examined Full Federal Court decision of *Pintarich v Deputy Commissioner of Taxation* [2018] FCAFC 79.

Phillips, Ben & Gray, Matthew 'At last, an answer to the \$5 billion question: who gets the imputation cheques Labor will take away?' *The Conversation* 15 May 2019 <<https://theconversation.com/at-last-an-answer-to-the-5-billion-question-who-gets-the-imputation-cheques-labor-will-take-away-117075>>

Stewart, Miranda & Wong, Teck Chi 'Company tax receipts forecasts and deviations in Australian budgets from 2013-14 to 2017-18: Assessing the quality of government justifications', *TTPI – Policy Brief* 1/2019 April 2019

<https://taxpolicy.crawford.anu.edu.au/sites/default/files/uploads/taxstudies_crawford_anu_edu_au/2019-04/complete_australia_research_report_stewart_wong_april_2019.pdf>

Wood, Danielle; Griffiths, Kate & Cowgill, Matt 'Your income tax questions answered in three easy charts: Labor and Coalition proposals side by side' *The Conversation* 16 April 2019

<<https://theconversation.com/your-income-tax-questions-answered-in-three-easy-charts-labor-and-coalition-proposals-side-by-side-115450>>

Overseas

[Type here]

Brabazon, Mark *International taxation of trust income: principles, planning and design*, Cambridge, Cambridge University Press, 2019, 9781108492256, 414 pages

Brabazon, Mark *Application of tax treaties to fiscally transparent entities' in the global tax treaty commentaries*, Global Tax Treaty Commentaries, IBFD online, 2018

Derivatives & Financial Instruments Number 2 - 2019

Netherlands - Dutch Guidance on Tax Integrity Risk for Financial Institutions - Monique van Herksen and David Schreuders

Netherlands - A Fund Is a Fund or Isn't It? – Some Further Clarification on the VAT Exemption for the Management of Special Investment Funds - Edwin van Kasteren

International - The Pricing of Financial Instruments in Tax Disputes - Axel Hilling, Niklas Sandell and Anders Vilhelmsson

Switzerland - The Swiss Tax Case on Short Sales cum Dividend - Peter Reinartz

Spain - The Spanish Holding Companies Regime – Possible Trends for the Future and Other Alternatives within Spain - Miguel Loran and Esther Villa

Mexico - Tax Benefits on Corporate Bonds and IPOs under Mexico's 2019 Tax Reform - Javier Diaz de Leon Galarza and Jorge G. Armenta

Pakistan - Recent Developments in Taxation of Foreign Income and Assets in Pakistan - Bilal Hassan

European Taxation Number 4 – 2019

European Union – The Primacy of EU Law and the Retroactive Application of ECJ Case Law: The Spanish Application of ECJ Case Law on the Horizontal Tax Group – Enrique Sánchez de Castro Martín-Luengo

European Union – CCTB – Is There a Chance of a Breakthrough? Lisa Aumayr and Gunter Mayr

European Union – Current Trends Regarding Disclosure Mechanisms: Reporting Ultimate Beneficial Ownership – Part 1 – René Offermanns and Rita Botelho Moniz

Greece – Specific Anti-Avoidance Measures in Greece in the Post-BEPS and Post-ATAD Era – Aikaterini Savvaidou and Vasiliki Athanasaki

EU update

Commission – Mery Alvarado; Parliament – Mery Alvarado

What's going on in ...

Bulgaria – Corporate Tax Changes Implementing the EU Anti-Tax Avoidance Directive (2016/1164) and Other Developments – Lubka Tzenova

Germany – German Transfer Pricing Rules Incompatible with EU Law – A Critical Assessment of the ECJ's Hornbach-Baumarkt (Case C-382/16) Decision – Xaver Ditz and Carsten Quilitzsch

Hungary – Group Taxation and Further Corporate Income Tax Changes Effective 2019 – Roland Felkai

Italy – The New Special Tax Regime for Inbound Pensioners – Giorgio Beretta

Slovak Republic – Exit Tax in the Slovak Republic – Zuzana Blažejová

International VAT Monitor Number 2 – 2019

Trust: A Sustainable Option for the Future of the EU VAT System? Marie Lamensch

Transfer Pricing Rules for India's Goods and Services Tax – Tarun Jain

Are You Ready for the Tax Technology? Nicoletta Petrosino

The VAT Implications of Electronic Services Rendered by Non-Resident Suppliers to South African Customers – Marlene Botes

The ECJ's Taricco Saga on VAT Fraud: The More There Is of Mine, the Less There Is of Yours?

Maria Rodríguez-Bereijo

The Challenge of VAT Implementation in Afghanistan – Bilal Hassan

Overview of General Turnover Taxes and Tax Rates – January 2019 – Fabiola Annacondia

VAT news

VAT case notes

ECJ VAT cases

[Type here]

Sim, Sam and **Ooi, Vincent** 'Intellectual property taxation in a digital age- a Singapore budget perspective' *International Tax Review*, 16 April 2019 (available at <https://www.internationaltaxreview.com/Article/3868660/Singapores-consistent-agile-support-for-innovation-and-IP-in-a-digital-age.html?ArticleId=3868660>)

14 Quotable quotes

"The Coalition plan comes in three stages.

The major part of Stage 1 is the Low and Middle Income Tax Offset (the LMITO, or "lamington" as some are calling it), which gives everyone earning less than A\$126,000 a cheque in the mail come July and then another one in each of the following three years."

Source: Wood, Danielle; Griffiths, Kate & Cowgill, Matt 'Your income tax questions answered in three easy charts: Labor and Coalition proposals side by side' *The Conversation* 16 April 2019 <<https://theconversation.com/your-income-tax-questions-answered-in-three-easy-charts-labor-and-coalition-proposals-side-by-side-115450>>

"I studied law as a student and valued particularly my time working in two community legal centres: the Redfern Legal Centre in Sydney and the Welfare Rights Centre in Canberra. It was important to me as a student to really see what it was like to interact with the law for those living on the margins of society. That engagement with community legal centres has been a vital way in which law schools have sought to reach out to the community and sought to ensure that there is a culture of giving back within the law. Our hope is that tax clinics will do the same. They'll provide vital services to those struggling to understand the tax code. There's more than a few tax nerds in the room. I suspect people like Miranda Stewart and I get a sort of unholy delight in doing our own tax returns and seeing the twists and turns of the system-

[laughter]

But that's not the way most people see their taxes. For many people, the tax system can be pretty daunting. They can find themselves caught up in tax affairs where they simply don't understand what's gone wrong. And that's where tax clinics can step in to provide assistance, dovetailing with community legal centres. I know that Melbourne's tax clinic will look to serve the most disadvantaged partly by drawing in clients through community legal centres."

Source: Leigh, Andrew 'Helping Melbournians navigate the tax system' - Speech, Melbourne, The University of Melbourne, Monday, 15 April 2019 <http://www.andrewleigh.com/helping_melbournians_navigate_the_tax_system_speech_melbourne>

"Always back the horse named self-interest, son. It'll be the only one trying" (Jack Lang - Labor premier)

Source: 'Australian wisdom' <<http://www.convictcreations.com/culture/wisdom.htm>>

"The punters know that the horse named Morality rarely gets past the post, whereas the nag named Self-interest always runs a good race."

Gough Whitlam, writing in the London *Daily Telegraph* on October 19, 1989.

[Type here]

Source: 'Whitlam's words and wisdom: 11 memorable quotes', ABC News
<<https://www.abc.net.au/news/2014-10-21/photos-and-quotes-whitlam/5829298>>

"I like villains because there's something so attractive about a committed person -- they have a plan, an ideology, no matter how twisted. They're motivated." (Russel Crowe - actor)

Source: 'Australian wisdom' <<http://www.convictcreations.com/culture/wisdom.htm>>

““You don’t grow the economy by taxing it more,” Scott Morrison declared in the ABC’s election debate. Then his Treasurer, Josh Frydenberg, claimed the Coalition’s \$300 billion in tax cuts would make income tax “more progressive” not less. As a prospective major beneficiary of those cuts, I’d love to believe both claims. Unfortunately, there’s little evidence to support either.

Meanwhile, higher income-earners should be in no doubt they’ll be paying a lot more tax should Bill Shorten and Chris Bowen come to power and get their plans through the Senate.

Labor plans to reduce the concessional treatment of negative gearing and capital gains, unused franking credits and family trusts, abandon the second and third stages of the \$300 billion tax cuts, and increase the top rate of income tax by 2¢ in the dollar for three years.

If the line that “you don’t grow the economy by taxing it more” makes sense to you, you need to think harder. Taken literally, the sensible response to it is, “No one ever said you do”. It’s a non-sequitur – the first part of the sentence doesn’t fit with the last part.

Morrison wants you to think it means that taxes always discourage economic growth. This notion suits many well-off people who’d love to pay less tax, but that doesn’t make it true.

Say by some miracle we lived in a world with no taxes. It’s not clear that if we had no one enforcing laws, the roads were shocking, and only the rich could afford to educate their children or see a doctor, the economy would be much bigger and faster growing.

On the other hand, it *would* be true that taxes held back the economy’s growth if governments collected a lot of tax and then buried the money in a hole.

In the real world, however, governments spend almost all the money they collect in taxes (if not more). Some of that money may be wasted, but much of it does a lot of good – to the economy and the people who make up the economy.

We all benefit from living in law-abiding country, with decent roads, low-cost education and good healthcare, not to mention the high wages our educations and health enable us to earn. Our businesses also benefit from operating in such a country.”

Source: Gittins, Ross ‘Don't trust pollies to tell you the truth about tax’ *Sydney Morning Herald* 11 May 2019 <<https://www.smh.com.au/business/the-economy/don-t-trust-pollies-to-tell-you-the-truth-about-tax-20190510-p511xk.html>>

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ATTA News June 2019

<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 June newsletter.

There have been a couple of notable events since our last newsletter. Australia has had a federal election and New Zealand has had their first wellbeing budget. Both countries appear to still be working out exactly what these events will mean going forward. Australia's election looks to have tax implications – New Zealand's budget, somewhat less so. Two relatively minor tax matters were announced two weeks prior to the NZ budget and there were no additional tax matters on the day.

I would draw your attention to a few items in the newsletter. First, our Patron, the Hon Tony Pagone, former judge of the Federal Court, has offered to sponsor an annual ATTA Patron's Award for ATTA members. The award is for tax academic engagement with the judiciary. The first award will be presented by Justice Pagone at the 2020 ATTA conference. More details are at item [7] of the newsletter.

I'm delighted that Oxford University Press is again supporting the 2019 OUP ATTA Doctoral Series. There is a call for expressions of interest in this newsletter, please see item [4] for more information. This will be Volume 9 in the series and the recipient will be announced at the 2020 conference in Tasmania.

There is a call for nominations for the ATTA Hill Medal at item [6]. The ATTA Hill Medal was first introduced in 2000 and is awarded in recognition of outstanding contribution to Australasian tax teaching and policy.

All the best,
Lisa

Lisa Marriott
President – ATTA

2 ATTA's 32nd Annual Conference Call for Papers

We invite you to submit a paper for the upcoming Australasian Tax Teachers' Association's 32nd Annual Conference. The theme of the conference is '**Small Business and Innovation: Does the Taxation Law support or hinder growth?**'.

The Tasmanian School of Business and Economics will host the conference at The Old Woolstore, Hobart from 22nd to 24th January 2020.

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 22 January 2020 where they can present their work.

Six conference fee scholarships will be provided for PhD students. Please complete the scholarship application form in this newsletter. Please return the completed form by 30 August 2019 if you wish to be considered for a scholarship.

Prizes for the best tax research paper and the best PhD student paper will be awarded.

If you wish to present at the main conference, email your abstract of no more than 500 words to John McLaren at john.mclaren@utas.edu.au by 15 August 2019. We will advise you of acceptance by 1 September 2019. If you wish to present at the PhD symposium, email your abstract to John McLaren at john.mclaren@utas.edu.au by 15 August 2019. We will advise you of acceptance by 1 September 2019.

Registration is available now. Registration options are as follows and include GST:

- Super Early Bird: \$620 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 30 September 2019
- Early Bird: \$640 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 29 October 2019
- Full Fee (after 29 October): \$650 (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: \$60; Conference dinner only: \$180; and Closing function only: \$65

Prices are in Australian Dollars

If you have any questions, please contact Kirstie Cerone at Kirstie.cerone@utas.edu.au or visit the conference website at <http://www.utas.edu.au/atta-2020>.

3 ATTA 2020 Annual Conference Expression of Interest for Phd / SJD Support 22 – 24 January 2020, University of Tasmania, Hobart, Tasmania

Name of applicant	
Institution where the degree is being undertaken	
Year Doctoral studies commenced	
Are you enrolled as a full-	

time student or part-time student?	
Expected year of submission	
Name of PhD supervisor(s)	
Research Title	

Research Summary (maximum 500 words)

Signature of Applicant: _____

Date: _____

Please arrange for the confidential supervisor's report to be completed and forwarded separately to Dr Ann Kayis-Kumar a.kayis@unsw.edu.au by 30 August 2019.

4 OUP ATTA Doctoral Series 2019: Call for Applications

We are delighted 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 ninth publication in the Series. Past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin, Theuns Steyn, Caroline Dick, Ann Kayis-Kumar and John Minas.

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 to be considered for possible publication in the series in that year. For 2019, the cut-off date is **1 November 2019**. The successful applicant will be announced at the ATTA conference in January 2020.
4. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
5. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
6. Doctoral submissions may include PhD or SJD theses which have been through the examination process.
7. The DSEB may decide not to publish any submissions received in a particular year. There will not be more than one winner in any year.
8. Any publication is subject to a contractual agreement between the author and OUP and will be subject to OUP's standard approval processes including approval by the Delegates of the Press.
9. 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 cut-off date of 1 November 2019 to Adrian Sawyer: Adrian.Sawyer@canterbury.ac.nz. The submission should include:

- a) a copy of the thesis
- b) a brief statement on the status of the award (whether awarded or approved)
- c) details of the supervisors of the degree and
- d) copies of the examiners' formal reports on the thesis.

Regards

The Doctoral Series Editorial Board

5 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 a year for five 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. 2019 is the third time this scholarship will be offered.

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 Thursday 15 August 2019 if you wish to be considered for the scholarship.

Applications should be emailed to Professor Lisa Marriott (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 2020 ATTA Conference
[22-24 January 2020, University of Tasmania
<http://www.utas.edu.au/atta-2020>]

Name of applicant	
Institution where the applicant is employed	
Academic level	
Year commenced ongoing employment as an academic	

Research Paper Title	
-----------------------------	--

Summary of proposed paper (maximum 500 words)

Budget Justification for use of \$1,000:

Conference Registration	
Airfares	
Accommodation	
Per diem	
Taxis and incidentals	

Statement regarding any additional conference funding available from the applicant's home institution:

Signature of Applicant: _____

Date: _____



6 ATTA Hill Medal

The ATTA Hill Medal was first introduced in 2000 and is awarded in recognition of outstanding contribution to Australasian tax teaching and policy.

The ATTA Hill Medal is awarded at the discretion of the ATTA Executive based on nomination. As this Medal is awarded to recognise an outstanding contribution the expectation is that, if a Medal is awarded at ATTA's Annual Conference, then at most one person will be recognised. In exceptional situations where there are two equal nominees in a year two Medals may be awarded.

Nominations on the attached form need to be forwarded to: Lisa Marriott (President)
via email: lisa.marriott@vuw.ac.nz, by **15 August 2019**.

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>

2019 Nomination Form for the ATTA Hill Medal

Name of Nominee: _____

Area(s) for nomination:

- Outstanding contribution to tax teaching; and/or
- Outstanding contribution to tax policy

Statement of Support for Nomination (Please use up to 2 pages, typed)

Please **attach** supporting evidence

Name and contact details of Nominator:

7 Patron's Award for Judicial Engagement

The Hon Tony Pagone, former judge of the Federal Court, has offered to sponsor an annual ATTA Patron's Award for ATTA members. The award will be for tax academic engagement with the judiciary. This could, for example, be for a significant analysis of a judicial decision or for an academic whose work is cited in a significant way in a judicial decision.

The aim of the award is to draw attention, both to members of the academy and members of the judiciary, to the importance of continuing dialogue between the two.

The award is \$1,000. The inaugural award will be presented at the ATTA conference in 2020 by Justice Pagone.

Nominations are now open for this award. The closing date for nominations is **30 November 2019**. In the first instance, please send nominations to Lisa Marriott (lisa.marriott@vuw.ac.nz).

Nominations will need:

- the name of the person who is nominated for the award
- detail of the engagement with judiciary

The award winner will be determined by the ATTA Executive, taking into account the depth and breadth of the engagement activity. An award will not be given in any year if no eligible nominations are received.

We thank Justice Pagone for his support with this initiative.

8 Arrivals, departures and honours

Melissa Belle Isle who is currently an Associate Lecturer at Griffith University has been appointed to the position of Lecturer - Taxation at Griffith from July 2019.

Caroline Dick has retired from the University of Wollongong and is now an Honorary Senior Fellow.

Mathew Leighton-Daly will be taking over from Caroline Dick as Subject Coordinator for all taxation law subjects at the University of Wollongong. This will have effect from July 2019.

Sally Joseph is teaching intensive business law in China during June, specifically Jining, Shandong Province and Zhang Zhou, Henan Province.

Congratulations to **Michelle Markham** on her promotion to Professor, at Bond University effective from 1 July 2019.

Provost Fellowship

Professor **Helen Hodgson**, from the Curtin Law School has been selected as one of the two inaugural Provost Fellows at Curtin University.

The Provost Fellows Program was established at Curtin this year as part of the **Athena SWAN programme to promote gender equity in STEM and across academic institutions**. The Fellowship will provide a range of targeted opportunities to assist in developing the leadership capability of senior female academics at **Associate Professor or Professor level**. Each Fellow will lead a strategic University-wide project, working closely with the Provost and Associate Provost. Over the second half of 2019, Professor Hodgson will be exploring strategies to support career break management and flexible work conditions.

Chris Evans' 65th festschrift

Chris Evans (Atax, UNSW Sydney) is an outstanding, all-round tax academic who has made, and continues to make, an enormous contribution to the discipline of taxation in terms of academic leadership, teaching, graduate supervision, research and professional engagement. He was the recipient of the Australasian Tax Teachers Association (ATTA) Medal in 2007 and ATTA life membership in 2018.

To celebrate Chris' 65th birthday, an international conference on CGT was organised at the Prato campus of Monash University from 26 to 28 September 2017. The conference brought together a group of Chris' colleagues and former students from Australia, Canada, Hungary, New Zealand, South Africa, the UK and the US to discuss latest developments in CGT. Some conference papers were selected and published in a special issue of the *eJournal of Tax Research* (<https://www.business.unsw.edu.au/research/research-journals/atax-journal/past-issues>).

A morning tea was held at Atax on Friday 31 May 2019 to celebrate the launch of eJournal's special issue on CGT. Many tax academics attended the event, including Yuri Grbich (inaugural Director of Atax) and Cynthia Coleman. Michael Walpole gave a little speech, recalling how he first met Chris and how they laboured over the ATO tax compliance cost project more than 20 years ago. Binh Tran-Nam then presented Chris with a hard copy of his festschrift and a photo album of mainly photos taken at the CGT conference. In response, Chris gave a speech of thanks, focusing on how he came to Australia after meeting Yuri.

9 ATTA members in the media

Lavermicocca, Catriona

'10 questions with... Catriona Lavermicocca' Macquarie University *This Week* 24 May 2019
<<https://www.mq.edu.au/thisweek/2019/05/24/10-questions-with-catriona-lavermicocca/#.XOtksmNS-Uk>>

10 Call for papers and submissions

Curtin Law and Taxation Review (CLTR) 2019 Edition – Volume VI

The Editorial Board of the Curtin Law and Taxation Review (CLTR) invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the 2019 issue of the CLTR. The CLTR is a general law journal which also publishes articles that deal with taxation law and practice. The 2019 editorial team plans to publish between 8 and 10 articles, book reviews and comments in the 2019 issue. A competitive editorial policy will apply to the selection of articles. The CLTR satisfies the requirements to be regarded as peer reviewed as contained in current Higher Education Research Data Collection (HERDC) Specifications (C1 Category).

Articles should be up to 10,000 words in length (maximum) including footnotes. Authors should note that CLTR has adopted the Australian Guide to Legal Citation (<http://www.law.unimelb.edu.au/mulr/aglc>) as its style guide for referencing.

Please submit articles for this issue via email to Victoria Barker, Editorial Consultant of the CLTR at victoria.barker@curtin.edu.au by Sunday 30 June 2019.

The organising committee of the *International Conference of Chinese Tax and Policy* is pleased to announce this call for papers for the 2019 conference. The conference is to be held at the University of Auckland, Auckland, New Zealand on December 8-9, 2019.

The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the *Journal of Chinese Tax and Policy* (<https://openjournals.library.sydney.edu.au/index.php/JCTP>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the University of Auckland (<https://www.auckland.ac.nz/en.html>).

The organising committee welcomes any paper dealing with the conference theme:

International Trade, the Digital Economy and the Impacts of Recent Chinese Tax Laws and Policies

Possible Topics/Streams

- The impact of China's international tax laws and policies on promoting trade.
- The progress of the drafting changes to China's tax law and ancillary documentation and its impact on international transactions and investment.
- The structural impact of China's recent Individual Income Tax reforms.
- Examination of China's corporate and industry tax burden in light of recent tax reforms.
- China's digital economy and tax implications.
- E-commerce in China and its income redistribution effects.

Please note, the topics are not limited to the above themes, please feel free to submit your paper if it is related to the major theme.

All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*, subject to an international blind peer-review process.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in English, and please provide the original Chinese version if the work has been translated.
- If translation is required for the paper, please contact the *Journal of Chinese Tax and Policy*.

Please send all submissions to jctpjournal@gmail.com before 30 September 2019.

Registration costs

There is no fee for participants.

Contact

Xi Nan (Nancy), Jun Zhao (David)

Email: jctpjournal@gmail.com

Eva Huang

Editor, the Journal of Chinese Tax and Policy

Email: eva.huang@sydney.edu.au

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

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

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter.

Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

11 New Zealand developments

As Lisa observes in her Presidential column, the significant fiscal news in New Zealand is about how taxes are spent, rather than how they are raised. The country's first Welfare Budget moves away from a single focus on GDP to measure and focus 'on what New Zealanders value – the health of our people and our environment, the strengths of our communities and the prosperity of our nation'. The Minister of Finance, Hon Grant Robertson's speech can be accessed [here](#).

The *Taxation (Annual Rates for 2018–19, Modernising Tax Administration, and Remedial Matters) Act 2019* (NZ) sets the income tax rates for 2018–19, and simplifies and modernises aspects of the *Tax Administration Act 1994* (NZ). The new Act also makes technical changes to promote tax rules working as Parliament intended.

With effect from 1 April 2019, the Income Tax (Minimum Family Tax Credit) Order 2018 increases the household income threshold for the minimum family tax credit ('MFTC') from NZ\$26,156 to NZ\$26,572 pa. The MFTC guarantees a minimum level of after-tax income for eligible low-income families.

Jonathan Barrett

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 <<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.

Administrative Appeals Tribunal

Hill and Tax Practitioners Board (Taxation) [2019] AATA 756, Mr PW Taylor SC, Senior Member, 26 April 2019

Policy and procedure – stay application – tax agent registration cancellation – whether decision to cancel tax agent registration should be stayed – whether decision to prevent reapplying for tax agent registration for five years should be stayed – conduct of personal affairs – prospects of success – public interest – futility of stay – stay rejected <<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/756.html>>

Federal Court of Australia

Fyna Projects Pty Ltd v Deputy Commissioner of Taxation (No 2) [2019] FCA 790, Thawley J, 30 May 2019

Costs – apportionment – where mixed success on separate issues – where grounds abandoned prior to hearing

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0790>>

Mingos v Commissioner of Taxation [2019] FCA 834, Davies J, 7 June 2019

Taxation - appeal from decision of the Commissioner of Taxation disallowing objection to inclusion of capital gain from sale of property in taxpayer's assessable income for 2014 income year - where proceeds from sale distributed to taxpayer by trust - where title to property in name of trustee company - whether property had been held on beneficial "subtrust" for taxpayer such that main residence exemption applicable – where property transferred to trustee company with consent of taxpayer – where property treated as trust asset for relevant income years – where no contemporaneous evidence of relevant interest in or entitlement to property at time of sale – whether amount of capital gain on which taxpayer assessed excessive – onus not discharged – appeal dismissed

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca0834>>

New South Wales

Mark Hackelton T/as Hackeltons Accountants and Advisers v Manbead Pty Ltd [2019] NSWDC 147, Hatzistergos DCJ, 17 April 2019

Taxes and duties – Income tax and related legislation – Duties of accountants/ tax agents
Torts – Negligence – Standard of care required by accountants/ tax agents – What steps are required to be taken to mitigate against risk of a client paying additional interest penalties and fees as a consequence of submitting tax returns to the ATO where there may be grounds to doubt information given by the client

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWDC/2019/147.html>>

Colin Fong

13 Vacancies

Institute for Austrian and International Tax Law

We are pleased to announce that the **Institute for Austrian and International Tax Law** is offering two positions as **professors**:

Full Professor of International Tax Law (50%)

Full Professor of Taxation with a focus on value added tax law (50%)

For more information on these positions, please see our website under Further Information: www.wu.ac.at/en/taxlaw.

If you would like to apply, please upload your application by **July 17, 2019** online under www.wu.ac.at/jobs (Reference Number 2019-05 or 2019-06)

14 Tax and related meetings

Local

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

For the call for abstracts and registrations see item 2 of this ATTA News.

For more information, please contact:

- john.mclaren@utas.edu.au
<http://www.utas.edu.au/atta-2020>

10th Queensland Tax Researcher Symposium - QTRS

The 10th Queensland Tax Researcher Symposium will be held at the TC Beirne School of Law.



Date: Wednesday 3 July 2019
Time: 8:30 am to 4:00 pm
Venue: Sir Llew Edwards Building, The University of Queensland, St Lucia campus, Brisbane

This symposium brings together academics, research higher degree students, tax practitioners and ATO professionals to present and discuss their research.

Registration is now open. This is the website link: <https://law.uq.edu.au/event/queensland-tax-researcher-symposium> This is a free event, but places are limited.

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

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

Overseas

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

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

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

Institute for Austrian and International Tax Law 2019 events:

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

July 2019

- July 01-05, 2019 Advanced Transfer Pricing Course (Benchmarking)
- July 03, 2019 WU Transfer Pricing Workshop
- July 04, 2019 WU Transfer Pricing Workshop
- July 04-07, 2019 Rust Konferenz: "CFC Legislation" (in Rust)
- July 15-19, 2019 CEE Vienna International Tax Law Summer School 2019

September 2019

- September 16, 2019 KSW-Information Evening, Josef Schuch (in German)
- September 23, 2019 WU Transfer Pricing Workshop
- September 23-27, 2019 Advanced Transfer Pricing Course (Specific Topics)

October 2019

- October 04, 2019 Klaus Vogel Lecture

- October 07, 2019 IFA-Event: "Dispute Resolution"
 - October 14, 2019 WU Transfer Pricing Symposium
 - October 16, 2019 Semester opening (in German)
- November 2019
- November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
 - November 18, 2019 IFA-Event: "Aktuelles zum Beihilfenrecht" (in German)
 - November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"
- December 2019
- December 02, 2019 Panel Discussion of Tax Advisors (in German)
 - December 16-17, 2019 Conference: "Tax Policy and Administration in a Digital Age"

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). <https://www.wu.ac.at/en/taxlaw/conferences-seminars-lectures-events/call-for-national-reporters-cfc-legislation-rust-july-4-7-2019/>

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.

“Advanced Transfer Pricing Course (Specific Topics)”. This 5-day course (held entirely in English) is organized by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) Vienna from **September 23-27, 2019**. The Advanced Transfer Pricing Course (Specific Topics) will offer **high quality international training with a great degree of practical relevance**. The course will be delivered by **prominent and prestigious world renowned lecturers**. This course is open to professionals from around the world who want to broaden their knowledge of transfer pricing. Please find further details on the course and the application form in the [brochure](#) and on our [website](#). A **10% “Early Bird Discount”** is applicable to applications received by **June 30, 2019**. This course is part of the "**Vienna Certificate in Transfer Pricing**", please read more [here](#).

Prof Dr Michael Lang, Vice-Rector of WU, Academic Director of the LL.M. Program in International Tax Law of WU & Mag Gerhard Stangl, Managing Director of the Akademie der Steuerberater und Wirtschaftsprüfer have the pleasure of inviting you to the **Klaus Vogel Lecture 2019**. The lecture will be held on Friday, October 4, 2019, 4.30 pm at WU / Campus / Ceremonial hall 2 (LC.0.200) Welthandelsplatz 1 1020 Vienna [Invitation](#) Sponsored by PwC. If you wish to attend the Klaus Vogel Lecture 2019, please register at b.ender@akademie-sw.at by September 23, 2019

Program

Welcome Address - Prof Dr Michael Lang

Introduction to The Books and The Topics - “Special Features of the UN Model Convention” and “Transfer Pricing and Value Creation”

Master’s Theses of the full-time 2018/2019 and part-time 2017/2019 course of the LL.M. Program in International Tax Law - Dr Anna Binder, BSc, Dr Viktoria Wöhrer, LL.M., BSc

Dr Raffaele Petruzzi, LL.M., Dr Romero JS Tavares

Presentation of The Books - Prof Dr Michael Lang

The True Nature of Tax Treaties – Prof Yariv Brauner, Professor of Law, University of Florida

Hugh Culverhouse Eminent Scholar Chair in Taxation

Comments - Prof Hein Vermeulen, Professor of Tax Law, University of Amsterdam, Director EU

Direct Tax Group PwC

Followed by a discussion among Prof Brauner, Prof. Lang, Dr Schnitger, Prof Vermeulen

Closing Address - Dr Arne Schnitger, LL.M, Partner, PwC Germany

This will be followed by a reception

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

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

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

Putting Learning into Practice – Addressing the Challenges of International Tax Law 5-6 September 2019, Amsterdam, the Netherlands

IBFD Dialogues on International Taxation Seminar 9 September 2019, London, United Kingdom

Tax Planning in Africa and the Middle East 29 September - 1 October 2019, Dubai

Principles of Transfer Pricing 1-3 October 2019, Dubai

10th IBFD International Tax Conference 17 October 2019, Shenzhen Marriott Hotel Nanshan, Shenzhen, China

Practical Aspects of Tax Treaties 20-22 November 2019, Kuala Lumpur

Recent Developments in International Tax Planning considering BEPS and the MLI 25-27 November 2019, Singapore

International Tax Planning Masterclass 8-9 December 2019, Dubai

Transfer Pricing Masterclass 10-12 December 2019, Dubai

The 12th *International Conference for Entrepreneurship, Innovation and Regional Development* (ICEIRD) is being held in Montreal, Canada from 28-31 August 2019. The focus on the 2019 conference is **Sustainable Entrepreneurship – Innovating a carbon free economy in a thriving planet**; see more details at <https://www.iceird.eu/2019/>.

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

IFA 2020 Congress, **Cancun**, Mexico, 4-8 October 2020 <https://www.ifacancun2020.com>

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

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

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

The Tax Research Network's 28th Annual Conference will be held from 9 -11 September 2019 at the University of Central Lancashire (UCLan), Preston, UK. The TRN draws together tax scholars, practitioners and policymakers from around the world to discuss all aspects of tax research.

As in previous years, the main conference will incorporate a Doctoral Colloquium for PhD students and post-doctoral early career researchers. We will be holding a Tax Education day on Wednesday 11 September 2019.

Registration is open here: <https://www.uclan.ac.uk/venue-hire/tax-research-network-annual-conference.php>

Other useful tax and law related conference websites include the

International Bar Association: http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

International Events and Law Conferences <http://internationaleventsandlawconferences.yolasite.com>

Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>
New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>
Practising Law Institute <http://www.pli.edu/>
New York County Lawyers Association <http://www.nycla.org>
American Bar Association Taxation CLE topics
http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html
New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>
For Australian ones <http://www.hg.org/legal-events-australia.asp>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index
<http://www.interdok.com/mind>
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

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:

Globalisation-Induced Tax Changes, Peter H Egger, Sergey Nigai and Nora M Strecker, 13 May 2019

Why Does China Have a State-Oriented Attitude Towards Tax Incentives? Diheng Xu, 08 May 2019

The Newest Election Faultline Isn't Left Versus Right, It's Young Versus Old – and It's Hardening,

Emily Millane, 06 May 2019

Lessons from Berkeley's sugar-sweetened beverage election and tax, Scott Kaplan, Rebecca Taylor, Sofia B Villas-Boas, 28 May 2019

Tax policy is doing too little to help the squeezed middle, **Miranda Stewart**, 23 May 2019

Do local government mergers reduce government expenditure? Evidence from New South Wales, Sian Mughan, 21 May 2019

The Income Tax Treatment of Housing Assets – Assessing Proposed Reform Arrangements, Alan Duncan, **Helen Hodgson**, **John Minas**, Rachel Ong and Richard Seymour, 06 June 2019

Petroleum Industry Tax Incentives and Energy Policy Implications, **Diane Kraal**, 10 June 2019

Expecting the Unexpected, Peter Whiteford, 13 June 2019

Australia Inspector-General of Taxation *Future of the tax profession*, November 2018

<https://cdn.tspace.gov.au/uploads/sites/16/2018/12/20181101_-_The_Future_of_the_Tax_Pro.pdf>

Dalzel, Stephanie 'A sugar tax alone won't do much to combat obesity, experts say', ABC Radio AM 13 June 2019 <<https://www.abc.net.au/radio/programs/am/experts-doubt-the-effectiveness-of-sugar-tax-to-combat-obesity/11204808>>

Elliffe, Craig *International and cross-border taxation in New Zealand*, 2nd ed, Wellington, ThomsonReuters New Zealand, 2018

Grudnoff, Matt *The distribution of the government's stage 3(a) tax cuts*, Report, The Australia Institute, 31 May 2019 <<https://apo.org.au/sites/default/files/resource-files/2019/05/apo-nid239056-1362611.pdf>>

Hamilton, Steven ‘Shock. More investment isn’t necessarily better. Those instant asset write-offs are bad tax policy’ *The Conversation* 16 May 2019 <<https://theconversation.com/shock-more-investment-isnt-necessarily-better-those-instant-asset-write-offs-are-bad-tax-policy-116509>>

Hamilton, Steven ‘Election surprise. Negative gearing isn’t a rort — but something else is’ *The Conversation* 16 May 2019 <<https://theconversation.com/election-surprise-negative-gearing-isnt-a-rort-but-something-else-is-117247>>

Morrison, David ‘The insidious nature and scope of phoenix company trading’ (2018) 26 *Insolvency Law Journal* 203-208

Passant, John John’s poetry put into music by the Awesome on the CD, with The Awesome. called *Whose Broken is This?*, online at CD Baby (<https://store.cdbaby.com/cd/theawesome>). Song by song costs \$1, or the whole CD of 8 poems put to music and 4 read plus one more song for \$15.

Prebble, John *Fundamentals of income taxation*, Wellington, ThomsonReuters New Zealand, 2018 Book 9780947486211 \$73.92; Book+eBook 41940651 \$96.10; eBook - ProView 41940652 \$73.92

Ward, Jason *All in the family: tax and financial practices of Australia's largest family owned aged care companies*, Report, Tax Justice Network, Centre for International Corporate Tax Accountability and Research, 13 May 2019 <<https://apo.org.au/sites/default/files/resource-files/2019/05/apo-nid236126-1358731.pdf>>

Overseas

Asia-Pacific Tax Bulletin Number 3 - 2019

OECD/European Union/Singapore - International Trade in B2B Services under VAT/GST Law and the Role of Permanent/Fixed Establishments: A Comparison of EU VAT and Singaporean GST in the Light of the OECD VAT/GST Guidelines - Karoline Spies

Pakistan - Convention on Mutual Administrative Assistance in Tax Matters – An Effort to Curb Tax Evasion and Money Laundering - Tariq Javed

British Tax Review Issue 2 2019

Current Note

The Tax Justice Network-Africa v Cabinet Secretary for National Treasury & 2 others: a big win for tax justice activism? *Daisy L.A. Ogembo*

Case Notes

Prudential Assurance Co Ltd v HMRC: remedying EU discrimination in foreign portfolio dividend cases - *Giles Salmond and Kunal Nathwani*

R. (on the application of Dickinson) v HMRC and *R. (on the application of Vacation Rentals (UK) Ltd) v HMRC*: delegitimising legitimate expectations—the macro-political field - *David Southern*

Project Blue Ltd v HMRC: judicial interpretation of “blunderbuss” SDLT provisions when two worlds collide - *Rachael O’Connor*

Articles

Emerging Perspectives on the Evolving Arm’s Length Principle and Formulary Apportionment - *Helen Rogers and Lynne Oats*

A Call to Action: From Evolution to Revolution on the Common Reporting Standard - *Elisa Casi, Sara Nenadic, Mark Dinko Orlic and Christoph Spengel*

Home Sweet Home: Tax Treaty Interpretation and the Problem with Language Under Consideration of the Permanent Home Tie-Breaker - *Richard Xenophon Resch*

Book Reviews

The Impact of Bilateral Investment Treaties on Taxation (The Netherlands: IBFD, 2017), by M. Lang, J. Owens, P. Pistone, A. Rust, J. Schuch and C. Staringer (eds) - *Christiana HJI Panayi*

Tax Sovereignty in the BEPS Era (The Netherlands: Wolters Kluwer, 2017), by S.A. Rocha and A. Christians (eds) - *Christiana HJI Panayi*

Dagan, Tsilly *International tax policy: between competition and cooperation*, Cambridge, Cambridge University Press, 2017. Winner of the 4th IBFD Frans Vanistendael Award.

European Taxation Number 6 - 2019

European Union - Implementation of Controlled Foreign Company Rules under the EU Anti-Tax Avoidance Directive (2016/1164) - Barry Larking and Isabella de Groot

European Union - Islamic Finance and EU Law – Part 2 - Neha Mohan

European Union - At a Crossroads: Mandatory Disclosure under DAC-6 and EU Primary Law – Part 1 - Daniel Blum and Andreas Langer

European Union - Digital Services Tax: A Critical Analysis and Comparison with the VAT System - Marie Lamensch

EU update - Commission - Mery Alvarado; Council - Mery Alvarado

What's going on in ...

Germany - German Trade Tax Exemption for Third-Country Dividends Breaches EU Law - Marisa Baltromejus

Ireland - Ireland's Recent Finance Act - Tom Maguire

Italy - Tax Treaty Qualification of Payments Made to Models Performing in Fashion Shows and Photo Sessions: A Commentary on Italian Supreme Court Decision No. 21865/2018 - Elio Andrea Palmitessa

Norway - A Brief Overview of the Court's "Two-Minute" Reasoning in the Transocean Cases - Arvid Aage Skaar

Netherlands - Report on the Symposium "Access to Litigation" Held on 14 February 2019 at the World Trade Centre, Utrecht - René Offermanns

International Bureau of Fiscal Documentation

White papers

Customs Value and VAT Base – A Match Made in Heaven? 27 May 2019

< https://www.ibfd.org/IBFD-Tax-Portal/News/New-White-Paper-Customs-Value-and-VAT-Base-Match-Made-Heaven?utm_source=May-newsletter-2019&utm_medium=email&utm_campaign=AP29-05-2019&utm_term=white-paper&utm_content=News/New-White-Paper-Customs-Value-and-VAT-Base-Match-Made-Heaven>

A Snapshot of the African Continental Free Trade Area (AfCFTA)

< https://www.ibfd.org/IBFD-Tax-Portal/News/New-White-Paper-Snapshot-African-Continental-Free-Trade-Area-AfCFTA?utm_source=May-newsletter-2019&utm_medium=email&utm_campaign=AP29-05-2019&utm_term=white-paper&utm_content=News/New-White-Paper-Snapshot-African-Continental-Free-Trade-Area-AfCFTA>

International VAT Monitor Number 3 - 2019

How VAT-Free Can Free Internet Services Be? Gorka Echevarría Zubeldia

A Critical Analysis of the Quick Fixes for the EU Intra-Community B2B VAT System - Mathijs Horsthuis and Frank Nelle

Option to Subject the Letting of Immovable Property to VAT - Matthieu Possoz and Sören Vandeweyer

Reducing the VAT Gap – Polish Experience and Legislative Measures Introduced in Years 2016-2018 - Jan Sarnowski and Paweł Seler

GCC VAT Recovery: "I Wanna Make Sure You're Ready" - Ton van Doremalen and Wouter Kolkman

GST on Offshore Tour Operators - Anton Joseph

VAT Case notes, ECJ VAT cases

Jogarajan, Sunita *Double taxation and the League of Nations*, Cambridge, Cambridge University Press, 2019. Shortlisted for 2019 IBFD Frans Vanistendael Award.

Lang, Michael et al *Tax treaty entitlement*, Volume 11 in the WU Series, Amsterdam, IBFD, 2019 ISBN: 978-90-8722-505-6

Pistone, Pasquale et al *Fundamentals of taxation: an introduction to tax policy, tax law and tax administration*, Amsterdam, IBFD, 2019 ISBN 978-90-8722-537-7

Qureshi, Asif H & Kumar, Ajay *Public international law of taxation: text, cases & materials*, 2nd ed, Alphen aan den Rijn, The Netherlands, Wolters Kluwer, 2019, ISBN 9789041184764

World Tax Journal Number 2 - 2019

Five Core Problems in the Attribution of Profits to Permanent Establishments - Richard Collier and John Vella

In Search of the Digital Nomad – Rethinking the Taxation of Employment Income under Tax Treaties - Svetislav V Kostić

Citizenship and Tax - Giorgio Beretta

Designing a General Anti-Avoidance Rule for the East African Community – A Comparative Analysis - Afton Titus

Yavaşlar, Funda Başaran & Hey, Johanna (eds) *Tax transparency*, Volume 17 in the EATLP International Tax Series, Amsterdam, IBFD, 2019 ISBN 978-90-8722-543-8

16 Quotable quotes

"Nobody starts their career passionate about tax law. But great tax lawyers are passionate about colleagues who admire them, creating economic security for their families and marrying someone more impressive than they are."

Source: Galloway, Scott *Algebra of happiness*, reprinted in *Time* magazine 20 May 2019 p18

“But perhaps most importantly, Mr Johnston said lodging your tax return too early could land you in hot water.

That’s because these days, the ATO uses data matching to automatically add the bulk of your income and other financial information to your return.

It means that when you start lodging your return online via myTax — or when an agent starts to lodge it on your behalf — key information regarding your salary, health fund, dividends, interest and the sale of things like property or shares is usually already there waiting — although it takes time for all of that information to become available.

If you lodge your return earlier, you run the risk of making a glaring omission.

“We are finding a lot of people try and rush in and do their returns early, but ... we are encouraging people to wait until the end of July to early August, once most of the information about health funds, dividends, interest and payment summaries have been added,” he said.

“If you rush in and do it in the first week, there’s every chance you could omit details regarding your income or private health cover, but if you wait a month or so, it will be available automatically.

“It happens a lot that people forget they’ve earned interest on an account, and then two months later they get a letter telling them they’ve failed to declare all their income by lodging their tax return without waiting for all the information to arrive.””

Source: Carey, Alexis ‘Tax expert reveals everything you need to know before June 30’, news.com.au <<https://www.news.com.au/finance/money/tax/tax-expert-reveals-everything-you-need-to-know-before-june-30/news-story/e455bf54ebd458e819352b74b1830507>>

“Now, it appears that it won’t just be road tolls and petrol that drivers will need to pay to get into the city: the new chair of the Productivity Commission, Michael Brennan, told SMH that fuel tax could be abolished and replaced by a road user charging system.

This means drivers could be charged more to enter busy areas of the CBD.

Grattan Institute transport and cities program director Marion Terrill told the SMH these charges would hit those on higher incomes.

“If the NSW government established a cordon charge around the CBD in Sydney, it would predominantly affect wealthier people.

“Far more Sydneysiders drive to work in the CBD from the electorates of Wentworth and Warringah than from Blaxland and Parramatta,” she said.

The typical full-time weekly income for people who drive into the CBD is \$2,490.

“That’s \$1070 a week more than the typical full-time worker,” she added.

“And in Melbourne, those who drive to the CBD typically earn \$1950 a week full-time, about \$610 more than the typical full-time worker.”

As cars move away from fuel and towards electric cars, the Productivity Commission and the Parliamentary Budget Office have both warned that the fuel excise will see a shortfall in revenue which will mean less money to fund critical infrastructure.”

Source: Yun, Jessica ‘Sydney could have a ‘congestion tax’ on roads. Here’s who it’ll affect most’ Yahoo Finance 14 June 2019 <<https://au.finance.yahoo.com/news/sydney-congestion-tax-who-itll-affect-most-003051153.html>>

“They’re not seeking a handout. But to think that when they do get that helping hand, almost all of it is taxed — that’s an act of bastardry.”

Source: Vincent, Michael ‘Veterans fighting ATO over tax on medical discharge benefits’, quoting lawyer, Daniel Paratore, himself a veteran, on 7.30 ABC TV 6 June 2019 <<https://www.abc.net.au/news/2019-06-06/veterans-fight-ato-over-tax-on-medical-discharge-benefits/11186670>>

ATTA News July 2019

<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 July newsletter.

I attended the 10th Queensland Tax Researchers Symposium in Brisbane earlier this month. Many thanks to Thea Voogt for organising this excellent function at the University of Queensland. There was an impressive array of presentations and, as always, a great opportunity to network mid-year with ATTA colleagues.

This week was also an interesting time to be in Australia as the legislation implementing tax cuts was passed by the Senate. Tax thresholds in New Zealand haven't changed since 2010, which may be helpful if you are teaching tax, but is perhaps less helpful for those on low- and middle-incomes who continue to suffer from the impacts of fiscal drag.

A reminder that abstracts are due for the annual ATTA conference by 15 August 2019. This is also the deadline for those wishing to present at the PhD symposium on 22 January 2020. Please also note that there are six PhD conference fee scholarships offered to those who are presenting in the PhD symposium. The application deadline for these is 30 August. Please see [3] in this newsletter for more information.

I hope preparation for the next semester/trimester/term is going well for you all.

All the best,
Lisa

Lisa Marriott
President – ATTA

2 ATTA's 32nd Annual Conference Call for Papers

We invite you to submit a paper for the upcoming Australasian Tax Teachers' Association's 32nd Annual Conference. The theme of the conference is 'Small Business and Innovation: Does the Taxation Law support or hinder growth?'.

The Tasmanian School of Business and Economics will host the conference at The Old Woolstore, Hobart from 22nd to 24th January 2020.

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 22 January 2020 where they can present their work. Six conference fee scholarships will be provided for PhD students. Please complete the scholarship application form in this newsletter. Please return the completed form by 30 August 2019 if you wish to be considered for a scholarship.

Prizes for the best tax research paper and the best PhD student paper will be awarded.

If you wish to present at the main conference, email your abstract of no more than 500 words to John McLaren at john.mclaren@utas.edu.au by 15 August 2019. We will advise you of acceptance by 1 September 2019. If you wish to present at the PhD symposium, email your abstract to John McLaren at john.mclaren@utas.edu.au by 15 August 2019. We will advise you of acceptance by 1 September 2019.

Registration is available now. Registration options are as follows and include GST:

Super Early Bird: \$620 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 30 September 2019

Early Bird: \$640 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 29 October 2019

Full Fee (after 29 October): \$650 (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: \$60; Conference dinner only: \$180; and Closing function only: \$65

Prices are in Australian Dollars

If you have any questions, please contact Kirstie Cerone at Kirstie.cerone@utas.edu.au or visit the conference website at <http://www.utas.edu.au/atta-2020>.

3 ATTA 2020 Annual Conference Expression of Interest for Phd / SJD Support 22 – 24 January 2020, University of Tasmania, Hobart, Tasmania

Name of applicant	
Institution where the degree is being undertaken	
Year Doctoral studies commenced	
Are you enrolled as a full-time student or part-time student?	
Expected year of submission	
Name of PhD supervisor(s)	
Research Title	

Research Summary (maximum 500 words)

Signature of Applicant: _____

Date: _____

Please arrange for the confidential supervisor's report to be completed and forwarded separately to Dr Ann Kayis-Kumar a.kayis@unsw.edu.au by 30 August 2019.

4 OUP ATTA Doctoral Series 2019: Call for Applications

We are delighted 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 ninth publication in the Series. Past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin, Theuns Steyn, Caroline Dick, Ann Kayis-Kumar and John Minas.

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 to be considered for possible publication in the series in that year. For 2019, the cut-off date is 1 November 2019. The successful applicant will be announced at the ATTA conference in January 2020.
4. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
5. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
6. Doctoral submissions may include PhD or SJD theses which have been through the examination process.
7. The DSEB may decide not to publish any submissions received in a particular year. There will not be more than one winner in any year.
8. Any publication is subject to a contractual agreement between the author and OUP and will be subject to OUP's standard approval processes including approval by the Delegates of the Press.
9. 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 cut-off date of 1 November 2019 to Adrian Sawyer: Adrian.Sawyer@canterbury.ac.nz. The submission should include:

- a) a copy of the thesis
- b) a brief statement on the status of the award (whether awarded or approved)
- c) details of the supervisors of the degree and
- d) copies of the examiners' formal reports on the thesis.

Regards

The Doctoral Series Editorial Board

5 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 a year for five 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. 2019 is the third time this scholarship will be offered.

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 Thursday 15 August 2019 if you wish to be considered for the scholarship.

Applications should be emailed to Professor Lisa Marriott (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 2020 ATTA Conference
[22-24 January 2020, University of Tasmania
<http://www.utas.edu.au/atta-2020>]**

Name of applicant	
Institution where the applicant is employed	
Academic level	
Year commenced ongoing employment as an academic	
Research Paper Title	

Summary of proposed paper (maximum 500 words)

Budget Justification for use of \$1,000:

Conference Registration	
Airfares	
Accommodation	
Per diem	
Taxis and incidentals	

Statement regarding any additional conference funding available from the applicant's home institution:

Signature of Applicant: _____

Date: _____

=====

6 ATTA Hill Medal

The ATTA Hill Medal was first introduced in 2000 and is awarded in recognition of outstanding contribution to Australasian tax teaching and policy.

The ATTA Hill Medal is awarded at the discretion of the ATTA Executive based on nomination. As this Medal is awarded to recognise an outstanding contribution the expectation is that, if a Medal is awarded at ATTA's Annual Conference, then at most one person will be recognised. In exceptional situations where there are two equal nominees in a year two Medals may be awarded.

Nominations on the attached form need to be forwarded to: Lisa Marriott (President) via email: lisa.marriott@vuw.ac.nz, by 15 August 2019.

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>

2019 Nomination Form for the ATTA Hill Medal

Name of Nominee: _____

Area(s) for nomination:

Outstanding contribution to tax teaching; and/or

Outstanding contribution to tax policy

Statement of Support for Nomination (Please use up to 2 pages, typed)

Please attach supporting evidence

Name and contact details of Nominator:

7 Patron's Award for Judicial Engagement

The Hon Tony Pagone, former judge of the Federal Court, has offered to sponsor an annual ATTA Patron's Award for ATTA members. The award will be for tax academic engagement with the judiciary. This could, for example, be for a significant analysis of a judicial decision or for an academic whose work is cited in a significant way in a judicial decision.

The aim of the award is to draw attention, both to members of the academy and members of the judiciary, to the importance of continuing dialogue between the two.

The award is \$1,000. The inaugural award will be presented at the ATTA conference in 2020 by Justice Pagone.

Nominations are now open for this award. The closing date for nominations is **30 November 2019**.

In the first instance, please send nominations to Lisa Marriott (lisa.marriott@vuw.ac.nz).

Nominations will need:

- the name of the person who is nominated for the award
- detail of the engagement with judiciary

The award winner will be determined by the ATTA Executive, taking into account the depth and breadth of the engagement activity. An award will not be given in any year if no eligible nominations are received.

We thank Justice Pagone for his support with this initiative.

8 Arrivals, departures and honours

The University of Auckland have three new members to the tax team.

Jagdeep Singh-Lather is joining us previously appointed as a Lecturer in Commercial Law and Taxation at Waikato University. She is currently completing her PhD in environmental taxation, in particular water allocation.

Belinda Zohrab-McConnell is joining us as a professional teaching fellow. She was previously Learning Curator at CPA Australia.

Nadia Dabee is joining the tax team as a lecturer. She previously held the position of Professional Teaching Fellow, but has transitioned into her new research track position. Nadia is currently completing her PhD in work, health and safety laws.

9 ATTA members in the media

Hodgson, Helen

Branley, Alison 'How gender could be working its way into other parts of the tax system' ABC News 19 June 2019 <<https://www.abc.net.au/news/2019-06-19/is-the-australian-tax-system-sexist/11155546>>

Kraal, Diane

Interviewed by Nick Rheinberger, ABC Illawarra, Morning Program: 'Tax, Coal and Biofuels', 26 June 2019

Interviewed by Meecham Philpott, ABC Tropical North, Breakfast Show: 'Taxation incentives and Biofuels', 18 June 2019

Appearance in "The Business of Energy", Monash Business School, 17 June 2019
<https://lens.monash.edu/2019/06/14/1375453/australias-sustainable-energy-future>

Stewart, Miranda

Taxing times, 7:30 ABC TV, 4 July 2019

10 10th Queensland Tax Researcher Symposium (QTRS) – 3 July 2019

QTRS 2019 was held at The University of Queensland. A record 14 papers were delivered in four themes. The event, organised by Dr Thea Voogt, brought together more than 50 delegates with the support of **six generous sponsors**: Thomson Reuters, Oxford University Press, Chartered Accountants Australia and New Zealand (CA ANZ), CPA AU, Griffith University and QUT.

Special thanks to ATTA President, Prof Lisa Marriott (Victoria University of Wellington), Prof Adrian Sawyer (University of Canterbury), Prof Brett Freudenberg (Griffith University) and Dr Bronwyn McCredie (QUT), who facilitated sessions. Ross Kirkwood, who retired from UQ at the end of 2018, was the adjudicator of abstracts and papers. As always, QTRS was a team effort. Great tax conversations and tax fellowship, with input from industry.

Mr Tom Tulley, partner in the Tax and Private Client Services division of Ernst and Young was the keynote speaker. Tom's address – 'A Matter of Trust' – focused on pressing practitioner concerns around discretionary family trusts. Mr Ming Wong-Too-Yuen, tax module leader at CA ANZ, stepped delegates through the modules and examination process towards CA qualification. Ming reflected on the profession's expectations of graduate tax knowledge.

In the **Innovation** theme, **Prof Julie Cassidy** (University of Auckland) presented a paper co-authored with **Dr Man Hang Alvin Cheng** (University of Nottingham Ningbo China). Their paper outlined some of the unresolved regulatory problems posed by cryptocurrencies such as Bitcoin, comparing the position in AU, NZ, the UK, Canada, China and Japan. *Julie also nailed her colours to the mast in sport, arriving with her Hawks teddy bear, and wearing a Hawks supporter's jersey!*

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Charl van den Berg, from Grant Thornton, focused on ESIC – Early Stage Innovation Companies. Charl’s paper looked at the investment advantages of ESICs from the perspective of potential investors and companies seeking new equity. Charl considered how tax law could help ESICs to differentiate themselves from competitors seeking new equity. **Dr Jonathan Barrett** (Victoria University of Wellington), presented on the ‘ectopic’ nature of income tax law, focusing on income tax concessions in the context of copyright works in AU and NZ. Jonathan demonstrated that Income Tax law and Copyright law are both somewhat dislocated from the factual realities they seek to regulate.

In the **tax residency** theme, **Norman Hanna** analysed ‘central management and control’ in reference to *Bywater Investments*, TR 2018/5, PCG 2018/9, and several tie-breaker clauses in tax treaties. **Dr Sonali Walpola** (ANU) critically analysed the utility of the core jurisdictional rules underpinning AU income tax law. Sonali contrasted residency and source, to examine if it is possible to re-express or re-organise the rules to more accurately capture a taxpayer’s true position.

Dr Karen Alpert (UQ Business School) focused on the implications for US citizens who were tax resident in Australia and dual citizens of both countries, following US President Donald Trump’s 2017 *Tax Cuts and Job Act*. Karen drew from her own experience as a dual citizen, to illustrate the significant and ongoing problems for individual taxpayers in the US. **Dr John Minas** (University of Tasmania) presented a paper he co-authored with Norman Hanna that examines residency for individuals, using the lens of intent. Their analysis considered the impact of the Harding case and the proposed BoT bright line test.

In the **Business** theme, **Elizabeth Colbran**, from Deloitte, focused on the income tax implications of QLD’s new financial assurance arrangements for the mining and resources sector. Elizabeth examined the characterisation of payments as capital or revenue, and highlighted the associated business risks in M & A. Griffith Business School’s **Sharon Hayes** and **Prof Brett Freudenberg** presented a paper co-authored with **Dr Deborah Delaney**. They presented findings from interviews conducted in small and medium size accounting firms, investigating aspects of the ‘work-readiness’ of domestic accounting graduates – Sharon’s PhD topic. PhD candidate, **Pei-Jia Lum** (UQ Business School) gave delegates insights into her hypotheses, research methodology, and possible findings that will flow from her PhD study, focused on annual Corporate Tax Transparency Reports in AU. **Dr Steven Stern** from Victoria University, Melbourne, presented a paper relevant to the university sector, focusing on work-related tax deductions for academics, against the backdrop of increasing casualisation of the academic workforce.

In the **Trust** theme, **Barbara Trad** (Griffith University) presented on the topic for her PhD, looking at the underlying reasons why small and medium size business owners might prefer to use trusts as trading vehicle. **Ass Prof Dale Boccabella** (UNSW) followed with a spirited exploration of the Thomas litigation in the High Court of Australia. Dale raised the important question whether Thomas gave practitioners more clarity. **Dr Thea Voogt** (UQ) considered the Australian Labor Party’s policy of a 30% flat rate of tax on discretionary trust distributions. The policy has an exception for ‘farm trusts’, without defining the concept. Her research among beef and sheep producers in Queensland suggests policymakers may not understand contemporary agribusiness structures.

Prof Heather Douglas, UQ Law Deputy Dean of Research announced the **prize winners**:

- Best paper: **Norman Hanna**

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- Best abstract: **Charl van den Berg**
- Best PhD abstract: **Pei-Jia Lum**.

Great way to catch up with ATTA friends mid-year. A must-do event to pencil into your diaries for 2020!

Thea Voogt

11 New Zealand developments

The *Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019* (NZ) was enacted on 26 June 2019. The most significant change is a requirement for overseas businesses that supply low-value goods (physical goods valued at NZ\$1000 or less) to New Zealand consumers to charge GST at the point of sale, if they meet the NZ\$60,000 turnover threshold. The changes will come into effect on 1 December 2019. NZ Customs will continue to collect tax at the border for goods valued in excess of NZ\$1000.

In terms of the *Taxation (Use of Money Interest Rates) Amendment Regulations 2019* (NZ), use of money interest (UOMI) rates will change with effect from 29 August 2019. The rate charged on underpaid tax will increase from 8.22% to 8.35%, while the rate for overpayments of tax will decrease from 1.02 to 0.81%.

Jonathan Barrett

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 <<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.

Administrative Appeals Tribunal

The Trustee for the Seabreeze Estate Unit Trust and Commissioner of Taxation (Taxation) [2019] AATA 1395, Ms G Lazanas, Senior Member, 21 June 2019

The objection decision is set aside and, in substitution thereof, the objection is allowed so that the supplies made by the Applicant in the quarterly tax periods ending 30 September 2015 and 31 December 2015 are eligible for the margin scheme and the administrative penalty imposed is applied to the reduced tax shortfall.

Taxation – GST – sale of property – application of margin scheme – whether supply is ineligible for the margin scheme – whether the vendor chose to apply the margin scheme in working out the amount of GST on the supply of the property to the taxpayer – whether the vendor made a choice – meaning of GST worked out without applying the margin scheme - objection decision set aside and matter remitted for reconsideration

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/1395.html>>

Federal Court of Australia

Scone Race Club Limited v Commissioner of Taxation [2019] FCA 976, Logan J, 21 June 2019

Superannuation – liability for superannuation guarantee charge – whether jockeys are to be taken to be employed by the applicant – *Superannuation Guarantee (Administration) Act 1992* (Cth) s 12(8) – whether applicant is liable to make the payment of riding fees to jockeys - where centralised payment

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system was established by the applicant to control race-related payments – where racing industry is heavily regulated by statute and national and local rules – where jockeys and trainers are required to be licenced by the applicant – where local rule of racing, Rule 72 provided that the race club such as the applicant was liable to pay riding fees to jockeys – whether applicant subject to any obligation in equity to make payment for riding fees to jockeys – where Local Rule 72 did not constitute a representation by the applicant – where riding fees paid by industry regulator directly to jockeys under its centralised payment system – where general industry practice was that jockeys were engaged by trainers on behalf of owners and that race clubs paid riding fees on behalf of owners. Held – no obligation in equity for applicant to make payment – applicant not deemed to be an employer by s 12(8)(b) *Superannuation Guarantee (Administration) Act 1992* (Cth).

The Court Orders That:

The appeal be allowed.

The respondent's objection decision of 17 August 2017 be set aside.

In lieu thereof, it be ordered that the applicant's objection to its assessment for liability be allowed in full on the basis that, for the purposes of the *Superannuation Guarantee (Administration) Act 1992* (Cth), it had no "superannuation guarantee shortfall" during the period from 1 July 2009 to 30 June 2014.

The matter be remitted to the respondent for the making of the requisite amended assessments.

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA/2019/976.html>>

Deputy Commissioner of Taxation v Shi (No 3) [2019] FCA 945, Steward J, 21 June 2019

Evidence – privilege against self-incrimination – where disclosure order in connection with a freezing order required respondent to disclose information concerning his worldwide assets – where information disclosed in a privilege affidavit may tend to prove the person has committed a criminal offence against or arising under an Australian law – whether the party seeking access to a privilege affidavit bears the onus of proof with respect to s 128A(6) of the *Evidence Act 1995* (Cth) – where no evidence led as to the content of foreign law – whether information disclosed does not tend to prove the commission of a foreign offence – where the Commissioner of Taxation has the power to compulsorily obtain information contained in the privilege affidavit pursuant to s 353-10 of Sch 1 to the *Taxation Administration Act 1953* (Cth) – whether the interests of justice require the information to be disclosed

The Court Orders That:

Within 14 days after the date of these reasons being published the parties are to file the orders for final relief by agreement, or if there be no agreement, written submissions about the form of final relief limited to three pages in length.

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA/2019/945.html>>

Deputy Commissioner of Taxation v Melking Holdings Pty Ltd [2019] FCA 988, Colvin J, 21 June 2019

Corporations - application for review of decision of Registrar to wind up company on the basis of presumed insolvency - where application brought by director of company - where liquidators appointed - where company alleged abuse of process by reason that service of the statutory demand was not effected - consideration of the nature of the review of a Registrar's decision to wind up a company - consideration of s 459C and s 459Q of the *Corporations Act 2001* (Cth) - where evidence that after alleged failure to comply particularised in the originating process the company failed to comply with the statutory demand - where presumption of insolvency applied - decision of Registrar affirmed

Practice and procedure - application for leave to amend originating application to include evidence of service by other means and allege actual insolvency of the company - allowed in part

The Court Orders That:

There be leave to Michael Joseph Fuery to cause Melking Holdings Pty Ltd (in liq) to apply for a review of the orders made by Registrar Trott on 28 May 2019 to wind up Melking Holdings Pty Ltd.

There be leave to the plaintiff to amend the originating process in terms of the proposed amended originating process dated 17 June 2019 excluding proposed paragraph 6.

The decision of Registrar Trott be affirmed.

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The review application is otherwise dismissed.

The plaintiff's costs of the review application be paid by the defendant to be reimbursed out of the property of the defendant in accordance with s 466(2) of the Corporations Act 2001 (Cth).

The approved reasonable costs of the liquidators of the defendant incurred in appearing on the review application do form part of the costs of the winding up of the defendant to be paid to the liquidators.

Note: Entry of orders is dealt with in Rule 39.32 of the Federal Court Rules 2011.

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA/2019/988.html>>

Farah Custodians Pty Limited v Commissioner of Taxation (No 2) [2019] FCA 1076, Wigney J, 12 July 2019

Taxation – interlocutory application – application for leave to amend pleadings to include claims in negligence arising from the Commissioner of Taxation’s performance of his duties or responsibilities under ss 8AAZLF(1) and 8AAZLH(2) of the Taxation Administration Act 1953 (Cth) regarding refunds of RBA surpluses – consideration of statutory duties and history and purpose of ss 8AAZLF and 8AAZLH of the Taxation Administration Act 1953 (Cth) – consideration of whether it was reasonably arguable that the Commissioner of Taxation owed the applicant a common law duty of care – consideration of whether the proposed claim in negligence raised a reasonably arguable case that the applicant suffered loss or damage arising from the alleged breach of duty by the Commissioner of Taxation – where Commissioner of Taxation disputes any common law duty of care exists.

Practice and procedure – further application by respondent to strike out paragraphs of applicant’s proposed pleading – whether Court should grant leave to amend pleadings where respondent claims proceeding is susceptible to summary dismissal pursuant to s 31A(2) of the Federal Court of Australia Act 1976 (Cth) or strike out pursuant to r 16.21 of the Federal Court Rules 2011 (Cth) – where applicant contended that claims arising from proposed pleadings should not be a matter for summary determination.

The court orders that:

1 The applicant be granted leave to file an amended statement of claim in the form annexed to its interlocutory application dated 28 September 2018, together with a version of the amended statement of claim that does not include any underlining or strike-throughs.

2 The applicant be granted leave to file an amended originating application in the form annexed to its interlocutory application dated 28 September 2018, together with a version of the amended originating application that does not include any underlining or strike-throughs.

3 The Commonwealth of Australia be joined as second respondent to this proceeding.

4. The applicant pay any costs thrown away by the first respondent by reason of the filing of the amended statement of claim and amended originating application.

5 The first respondent’s interlocutory application dated 28 September 2018 be dismissed.

6 The first respondent pay the applicant’s costs of and associated with the hearing of the applicant’s interlocutory application dated 28 September 2018 and the first respondent’s interlocutory application dated 28 September 2018.

7 Within seven days of the making of these orders, the parties make arrangements to have the matter listed for a further case management hearing at a mutually convenient time.

8 Prior to the further case management hearing the legal advisers of the parties confer with a view to reaching agreement on the further orders necessary to progress the matter, including any further orders necessary to resolve any ongoing issue or dispute concerning discovery.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1076>>

CLK Kitchens & Joinery Pty Ltd v Commissioner of Taxation [2019] FCA 1086, Derrington J, 12 July 2019

Taxation – PAYG liability – whether estimates by Commissioner of PAYG amounts valid – whether PAYG withholder gave a statutory declaration which had the effect of reducing or revoking estimate – whether DPNs issued on basis of PAYG estimates valid – whether reduction in estimate required withdrawal of DPNs

Practice – summary judgment in complex cases – where substantial material and numerous jurisdictional errors alleged – where Court asked to assess large amounts of evidence – where evaluation discloses no real prospect of success by applicant – where most evidence irrelevant

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The court orders that:

1. In proceeding QUD 369 of 2017:
 - (a) the proceeding is dismissed;
 - (b) the applicants pay the respondent's costs of the proceeding.
2. In proceeding QUD 241 of 2018:
 - (a) the proceeding is dismissed;
 - (b) the applicants pay the respondent's costs of the proceeding.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1086>>

Bosanac v Commissioner of Taxation [2019] FCAFC 116, Greenwood, Burley and Colvin JJ, 15 July 2019

Income tax - appeal by taxpayer from decision of primary judge dismissing appeal from objection decision disallowing objections to notices of amended assessment - where taxpayer lodged no returns for a number of years - where returns when lodged showed nil or negligible income - consideration of the nature of an appeal under s 14ZZ Tax Administration Act 1953 (Cth) - where onus on taxpayer to prove that the assessment the subject of the objection decision was excessive - whether concession by Commissioner was sufficient basis upon which the Court could reach conclusion about taxpayer's income - where taxpayer did not demonstrate the nature and extent of his income - where taxpayer failed to discharge the onus - whether primary judge erred in characterising taxpayer's wealth as considerable - leave to raise a ground alleging statutory double jeopardy not before the primary judge refused - whether primary judge erred in assessment of penalty as to taxpayer's level of culpability - consideration of s 284-220 of Sch 1 of the Tax Administration Act - whether a penalty and a 20% uplift could be imposed on taxpayer at the same time - appeal dismissed

The court orders that:

- 1 The appeal be dismissed.
- 2 The respondent do file and serve submissions as to costs within 14 days.
- 3 The appellant do file and serve submissions as to costs within 14 days of service of the respondent's submissions as to costs.
- 4 The respondent do file and serve any submissions strictly in reply within 10 days of service of the appellant's submissions as to costs.
- 5 Unless the Court otherwise orders, the orders as to the costs of the appeal be determined on the papers.

<<https://jade.io/article/654956>>

New South Wales

Downer EDI Engineering Pty Ltd v Chief Commissioner of State Revenue [2019] NSWSC 743, Payne J, 21 June 2019

Taxes and duties – payroll tax – liability to taxation – arrangements affecting liability to tax – objections and appeals – review of assessments pursuant to s 97(4) of the Taxation Administration Act 1996 (NSW)

Taxes and duties – interpretation of s 32(2)(a) of the Payroll Tax Act 2007 (NSW) – whether subcontracts were excluded from being relevant contracts – whether supply of services by subcontractors under the subcontract was ancillary to the supply of goods – meaning of “supply” – meaning of “under the contract” – meaning of “ancillary” – whether *Smith’s Snackfood Company v Chief Commissioner of State Revenue* [2013] NSWCA 470 is distinguishable

Taxes and duties – interpretation of s 32(2)(d)(i) of the Payroll Tax Act 2007 (NSW) – whether subcontracts were excluded from being relevant contracts – whether the supply of services by subcontractors was ancillary to the conveyance of goods by means of a vehicle provided by subcontractors – meaning of “conveyance” – whether *Smith’s Snackfood Company v Chief Commissioner of State Revenue* [2013] NSWCA 470 is distinguishable

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Taxes and duties – penalty tax and interest – interpretation of ss 28, 29, 33 of the Taxation Administration Act 1996 (NSW) – whether the scope of the discretion under s 33 is confined by ss 28 and 29 – whether penalty should be reduced to take into account the parties’ conduct

Decision:

- (1) Application allowed.
 - (2) Assessments for payroll tax issued to the plaintiff for the years ended 2010, 2011, 2012 and 2013 are revoked.
 - (3) The defendant issue the plaintiff with a replacement Notice of Assessment for the relevant financial year in respect of each of the Notices of Assessment referred to in (2) above, as if the objection lodged by the plaintiff under s 86 of the Taxation Administration Act 1996 (NSW) had been allowed in whole.
 - (4) The defendant pay the plaintiff’s costs as agreed or assessed.
- <<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NSWSC/2019/743.html>>

Victoria

Sandbach v Legal Services Board (Legal Practice) [2019] VCAT 623, Vice President Judge Hampel, 30 April 2019

Barrister – disciplinary proceeding – application for review of finding by Bar Council – tax evasion Release of respondent from implied undertaking not to use documents obtained by summons for purposes other than for which they were produced – Harman undertaking – special circumstances – documents obtained by coercive power for review proceeding – documents disclosed further wrongdoing – risk of further adverse findings – applicant liable to further sanction – leave to withdraw review proceeding – documents relevant to future proceedings if applicant reapplies for practicing certificate or respondent moves to strike applicant off Supreme Court roll – Harman v Home Office – Hearne v Street – Springfield v Bridgelands

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/vic/VCAT/2019/623.html>>

Colin Fong

13 Call for papers and submissions

The organising committee of the *International Conference of Chinese Tax and Policy* is pleased to announce this call for papers for the 2019 conference. The conference is to be held at the University of Auckland, Auckland, New Zealand on December 8-9, 2019.

The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the *Journal of Chinese Tax and Policy* (<https://openjournals.library.sydney.edu.au/index.php/JCTP>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the University of Auckland (<https://www.auckland.ac.nz/en.html>).

The organising committee welcomes any paper dealing with the conference theme:

International Trade, the Digital Economy and the Impacts of Recent Chinese Tax Laws and Policies

Possible Topics/Streams

- The impact of China’s international tax laws and policies on promoting trade.
- The progress of the drafting changes to China’s tax law and ancillary documentation and its impact on international transactions and investment.
- The structural impact of China’s recent Individual Income Tax reforms.
- Examination of China’s corporate and industry tax burden in light of recent tax reforms.
- China’s digital economy and tax implications.

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- E-commerce in China and its income redistribution effects.

Please note, the topics are not limited to the above themes, please feel free to submit your paper if it is related to the major theme.

All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*, subject to an international blind peer-review process.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in English, and please provide the original Chinese version if the work has been translated.
- If translation is required for the paper, please contact the *Journal of Chinese Tax and Policy*.

Please send all submissions to jctjournal@gmail.com before 30 September 2019.

Registration costs

There is no fee for participants.

Contact

Xi Nan (Nancy), Jun Zhao (David)

Email: jctjournal@gmail.com

Eva Huang

Editor, the Journal of Chinese Tax and Policy

Email: eva.huang@sydney.edu.au

2020 University of North Carolina Tax Symposium

April 17th & 18th 2020, Chapel Hill, NC

Announcing the University of North Carolina's Twenty-Third Annual Tax Symposium

The University of North Carolina is organizing its twenty-third annual tax symposium, designed to bring together leading tax scholars from economics, accounting, finance, law, political science, and related fields. The symposium will be held in Chapel Hill on Friday afternoon and Saturday morning, April 17th & 18th 2020, and will be sponsored by the KPMG Foundation and the UNC Tax Center. The goal is to bring together scholars from different areas who share a common interest in current tax research. Previous conferences have been very successful, and we anticipate the same this year.

PAPER DETAILS: Papers should be well developed, but at a stage where they can still benefit from the group's discussion. Travel and lodging expenses for presenters will be reimbursed up to \$500.

PAPER SUBMISSION PROCEDURE: Please submit an electronic PDF version of the paper no later than December 15, 2019 to: taxsymposium@kenan-flagler.unc.edu

We will select papers by January 31, 2020.

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

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short, accessible but not dumbed down articles based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

14 Research into the VAT/GST compliance burden

A team of researchers from UNSW Sydney has just completed a research project to develop and test a diagnostic tool designed to identify the compliance burden, and the key drivers of that burden, of VAT and GST regimes around the world. The UNSW team (Professors Chris Evans, Richard Highfield, Binh Tran-Nam and Michael Walpole) worked closely with other academics and tax administrators from Australia (Rick Krever and Antony Ting) and around the world (including Adrian Sawyer), as part of a broad collaboration with KPMG International. The diagnostic tool was applied in the 47 member countries of the Forum on Tax Administration (FTA) that had a VAT/GST regime in place in 2018. (The FTA currently comprises 53 OECD and non-OECD countries, including members of the G20.) The tool employed 4 over-arching factors considered critical to the compliance burden (tax law complexity, the number and frequency of administrative obligations, revenue body capabilities to support taxpayers, and monetary costs and benefits) involving 27 more specific indicators, all scored and weighted to derive an overall comparative measure on a compliance burden index.

The research concluded that 14 countries around the world score favourably overall, including Singapore, Australia, New Zealand and South Africa, with a compliance burden index of 4 or less, while 15 countries were rated with a score of 6 or more, suggesting the need for policy and/or administrative reforms in those locations in order to help reduce the compliance burden — for taxpayers and for tax administrators. The study also suggests that governments and their tax administrations can learn from those jurisdictions where the compliance burden is rated more favourably. For example, by implementing technology solutions in order to help streamline processes. The results of the application of the diagnostic tool also show that, as a VAT/GST regime grows older, the relative compliance burden tends to be higher, and that, from a macroeconomic perspective, the VAT/GST compliance burden is generally higher in less developed countries. Both higher levels of exports as a percentage of GDP, as well as the higher the ratio of tax to GDP in a country, are also associated with a higher compliance burden.

A full copy of the research report can be accessed at <https://www.business.unsw.edu.au/Our-People-Site/Documents/Joint%20Report%20on%20VAT%20compliance%20costs%20tool.pdf> . The UNSW team considers that, at this stage, it has sufficient proof of concept to be able to undertake, in collaboration with stakeholders, the development of a broader suite of diagnostic tools designed to measure and evaluate the tax compliance burden of other business taxes, in particular, the corporate income tax; tax regimes applicable to the provision of labour (for example PAYG and social security taxes); and customs duties and excises.

Chris Evans

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15 Tax and related meetings

Local

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

For the call for abstracts and registrations see item 2 of this ATTA News.

For more information, please contact:

- john.mclaren@utas.edu.au

<http://www.utas.edu.au/atta-2020>

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

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

Overseas

American Accounting Association Calls for paper website

<http://aaahq.org/calls/default.cfm>

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

Institute for Fiscal Studies Conferences and seminars

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

Institute for Austrian and International Tax Law 2019 events:

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

September 2019

- September 16, 2019 KSW-Information Evening, Josef Schuch (in German)
- September 23, 2019 WU Transfer Pricing Workshop
- September 23-27, 2019 Advanced Transfer Pricing Course (Specific Topics)

October 2019

- October 04, 2019 Klaus Vogel Lecture
- October 07, 2019 IFA-Event: "Dispute Resolution"
- October 14, 2019 WU Transfer Pricing Symposium
- October 16, 2019 Semester opening (in German)

November 2019

- November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
- November 18, 2019 IFA-Event: "Aktuelles zum Beihilfenrecht" (in German)
- November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"

December 2019

- December 02, 2019 Panel Discussion of Tax Advisors (in German)
- December 16-17, 2019 Conference: "Tax Policy and Administration in a Digital Age"

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“Advanced Transfer Pricing Course (Specific Topics)”. This 5-day course (held entirely in English) is organized by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) Vienna from **September 23-27, 2019**. The Advanced Transfer Pricing Course (Specific Topics) will offer **high quality international training with a great degree of practical relevance**. The course will be delivered by **prominent and prestigious world renowned lecturers**. This course is open to professionals from around the world who want to broaden their knowledge of transfer pricing. Please find further details on the course and the application form in the [brochure](#) and on our [website](#). A **10% “Early Bird Discount”** is applicable to applications received by **June 30, 2019**. This course is part of the **"Vienna Certificate in Transfer Pricing"**, please read more [here](#).

Prof Dr Michael Lang, Vice-Rector of WU, Academic Director of the LL.M. Program in International Tax Law of WU & Mag Gerhard Stangl, Managing Director of the Akademie der Steuerberater und Wirtschaftsprüfer have the pleasure of inviting you to the **Klaus Vogel Lecture 2019**. The lecture will be held on Friday, October 4, 2019, 4.30 pm at WU / Campus / Ceremonial hall 2 (LC.0.200) Welthandelsplatz 1 1020 Vienna [Invitation](#) Sponsored by PwC. If you wish to attend the Klaus Vogel Lecture 2019, please register at b.ender@akademie-sw.at by September 23, 2019

Program

Welcome Address - Prof Dr Michael Lang

Introduction to The Books and The Topics - “Special Features of the UN Model Convention” and “Transfer Pricing and Value Creation”

Master’s Theses of the full-time 2018/2019 and part-time 2017/2019 course of the LL.M. Program in International Tax Law - Dr Anna Binder, BSc, Dr Viktoria Wöhler, LL.M., BSc

Dr Raffaele Petrucci, LL.M., Dr Romero JS Tavares

Presentation of The Books - Prof Dr Michael Lang

The True Nature of Tax Treaties – Prof Yariv Brauner, Professor of Law, University of Florida
Hugh Culverhouse Eminent Scholar Chair in Taxation

Comments - Prof Hein Vermeulen, Professor of Tax Law, University of Amsterdam, Director EU Direct Tax Group PwC

Followed by a discussion among Prof Brauner, Prof. Lang, Dr Schnitger, Prof Vermeulen

Closing Address - Dr Arne Schnitger, LL.M, Partner, PwC Germany

This will be followed by a reception

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

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

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

Putting Learning into Practice – Addressing the Challenges of International Tax Law 5-6 September 2019, Amsterdam, the Netherlands

IBFD Dialogues on International Taxation Seminar 9 September 2019, London, United Kingdom

Tax Planning in Africa and the Middle East 29 September - 1 October 2019, Dubai

Principles of Transfer Pricing 1-3 October 2019, Dubai

10th IBFD International Tax Conference 17 October 2019, Shenzhen Marriott Hotel Nanshan, Shenzhen, China

Practical Aspects of Tax Treaties 20-22 November 2019, Kuala Lumpur

Recent Developments in International Tax Planning considering BEPS and the MLI 25-27 November 2019, Singapore

International Tax Planning Masterclass 8-9 December 2019, Dubai

Transfer Pricing Masterclass 10-12 December 2019, Dubai

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The 12th *International Conference for Entrepreneurship, Innovation and Regional Development* (ICEIRD) is being held in Montreal, Canada from 28-31 August 2019. The focus on the 2019 conference is **Sustainable Entrepreneurship – Innovating a carbon free economy in a thriving planet**; see more details at <https://www.iceird.eu/2019/>.

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

IFA 2020 Congress, **Cancun**, Mexico, 4-8 October 2020 <https://www.ifacancun2020.com>

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

The Tax Research Network's 28th Annual Conference will be held from 9 -11 September 2019 at the University of Central Lancashire (UCLan), Preston, UK. The TRN draws together tax scholars, practitioners and policymakers from around the world to discuss all aspects of tax research.

As in previous years, the main conference will incorporate a Doctoral Colloquium for PhD students and post-doctoral early career researchers. We will be holding a Tax Education day on Wednesday 11 September 2019.

Registration is open here: <https://www.uclan.ac.uk/venue-hire/tax-research-network-annual-conference.php>

Other useful tax and law related conference websites include the

International Bar Association: http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

International Events and Law Conferences <http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind>

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

16 Recent publications

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

Local

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

[Type here]

John Minas, Youngdeok Lim and **Chris Evans**, Do Tax Rate Changes Have an Impact on Capital Gains Realisations? Evidence from Australia, 25 March 2019

Alberto Alesina, Carlo Favero, Francesco Giavassari, Spending cuts versus tax increases: The differential effect of austerity plans on the economy, 27 June 2019

Andrew Podger, More carefully designed, a stage three tax measure could be a responsible and genuine reform, 26 June 2019

Peter Whiteford, A snapshot of life in the middle class, 24 June 2019

John Bevacqua and Victor Renolds, The Digital Divide and Taxpayer Rights – Cautionary Findings from the United States, 11 July 2019

Duncan Bentley, The Tax System in a Digital Age – Success Depends on Protecting Taxpayer Rights, 08 July 2019

Sara L McGaughey and Pascalis Raimondos, Taxing Global Profits: A ‘Back to the Future’ Reform, 03 July 2019

(2019) 34 (2) *Australian Tax Forum*

Encouraging innovation? Assessing Subdivision 360-A’s tax incentives -**Stephen Graw**

Tax system integrity and directors’ obligations under the Corporations Act – a tale of two systems - **Kalmen Datt**

Corporate moral ethics and transfer pricing aggressiveness in Australia - Roman Lanis, Grant Richardson and Grantley Taylor

Multinational corporations and profit shifting: problems and policy options - John Freebairn

The Australian dividend imputation system and corporate tax avoidance - **Xuerui (Estelle) Li** and **Alfred Tran**

Income equalisation: is all fair in primary production and tax law? **Donovan Castelyn, Helen Hodgson** and **Lisa Marriott**

Byrne, Dom ‘Going rogue in plain sight’ *Platypus: Policing and community news*

from the Australian Federal Police, 23 November 2018. Discussed the AFP and ATO pursuit of businessmen Anthony Dickson and Michael Issakidis compiling evidence of large scale tax evasion and money laundering against them as part of AFP Operation Beaufighter.

< <https://www.afp.gov.au/news-media/platypus/going-rogue-plain-sight>>

Evans, Alex ‘Why we use private trusts in Australia: the income tax dimension explained’ (2019) 41 *Sydney Law Review* 217-254 <<https://sydney.edu.au/content/dam/corporate/documents/sydney-law-school/research/publications/SLRv41n2Jun2019FINAL.pdf>>

Fels, Allan ‘Simple fixes could help save Australian consumers from up to \$3.6 billion in ‘loyalty taxes’ *The Conversation* 15 July 2019 <<https://theconversation.com/simple-fixes-could-help-save-australian-consumers-from-up-to-3-6-billion-in-loyalty-taxes-119978>>

Holden, Richard ‘Vital signs: we need those tax cuts now, all of them. The surplus can wait’ *The Conversation* 12 July 2019 <<https://theconversation.com/vital-signs-we-need-those-tax-cuts-now-all-of-them-the-surplus-can-wait-120218>>

Ingles, David Improving cash flow corporate taxation (CFCT) and the Z-tax (ZT) approach, Canberra, Tax and Transfer Policy Institute, TTPI - Working Paper 7/2019 June 2019

<https://taxpolicy.crawford.anu.edu.au/sites/default/files/publication/taxstudies_crawford_anu_edu_a_u/2019-06/complete_improving_cashflow_ingles_june_2019.pdf>

Martin, Peter ‘Deeming rates explained. What is deeming, how does it cut pensions, and why do we have it?’ *The Conversation* 11 July 2019 <<https://theconversation.com/deeming-rates-explained-what-is-deeming-how-does-it-cut-pensions-and-why-do-we-have-it-120089>>

Martin, Peter ‘They’ve cut deeming rates, but what are they?’ *The Conversation* 14 July 2019 <<https://theconversation.com/theyve-cut-deeming-rates-but-what-are-they-120333>>

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Overseas

Asia-Pacific Tax Bulletin Issue No 4 - 2019

Australia - Resource Capital Fund IV: Uncertainties Persist in Private Equity - Anton Joseph

India - The GE and Formula One Cases - Sanjeev Sharma

Indonesia - Implementation of Country-By-Country Reporting to Tackle BEPS: Assessment of the Potential Benefits - Ani Tri Wahyuni, Angga Wahyu Anggoro and Danny Sirait

Pakistan - Denying Tax Amortization for Goodwill in Corporate Restructuring – A Controversy Surrounding the Scope of Intangibles - **Najeeb Memon**

Case notes

India - PMP Auto Components – Transfer Pricing Provisions Not Applicable - Abhishek Dugar and Lakshita Bhandari

(2019) 67 (1) *Canadian Tax Journal*

Non-Residents and Capital Gains Tax in Australia - **Richard Krever** and **Kerrie Sadiq**

Policy forum

Editor's Introduction—Reform of Corporate Taxation - Kevin Milligan

International Effects of the 2017 US Tax Reform—A View from the Front Line - Peter Harris, Michael Keen, and Li Liu

Is Accelerated Tax Depreciation Good or Misguided Tax Policy? Philip Bazel and Jack Mintz

Business Tax Reform in the United States and Canada - Ken Mckenzie and Michael Smart

Awards

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

Features

Finances of the Nation: Survey of Provincial and Territorial Budgets, 2018-19 - Vivien Morgan

Current Cases: (FCA) Canada v. 594710 British Columbia Ltd.; (TCC) Cameco Corporation v. The Queen - Ryan L. Morris, Adam Gotfried, and Yongchong Mao

International Tax Planning: Transfer Pricing and Transactions Between Foreign Entities - Byron Beswick

Personal Tax Planning: Income-Splitting Update - Sean Grant-Young and Katie Rogers

Planification fiscale personnelle : L'évolution du fractionnement du revenu - Sean Grant-Young et Katie Rogers

Current Tax Reading - Alan Macnaughton and Jinyan Li

(2019) 67 (2) *Canadian Tax Journal*

Disputing Denied Downward Transfer-Pricing Adjustments - Daniel Sandler and Lisa Watzinger

An Empirical Analysis of the Displacement Effect of TFSAs on RRSPs - Leslie Berger, Jonathan Farrar, and Lu Zhang

Policy Forum: Structural Deficits and Long-Term Fiscal Consequences for the Federal Government—Some Observations and Advice - Francis Fong and Fred O'Riordan

Features

Finances of the Nation: Taxation of Top Incomes in Canada—Recent Developments in Rates and Redistribution - Michael Smart

Current Cases: (TCC) Loblaw Financial Holdings Inc. v. The Queen; (TCC) Monsell v. The Queen - Steve Suarez and Ehsan Wahidie

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International Tax Planning: The Stop-Loss Rules and Corporate Reorganizations—Interpretive Challenges - Ian Bradley and Jonathan Bright
Personal Tax Planning: GILTI—Introduction to GILTI and Its Application to US Shareholders of Canadian Corporations - Michael Pereira, Pinaki Gandhi, and Hena Park
Planification fiscale personnelle : GILTI — Introduction au GILTI et à son application aux actionnaires Américains de sociétés canadiennes - Michael Pereira, Pinaki Gandhi et Hena Park
Selected US Tax Developments: Avoiding the “Commercial Activity” Traps for Foreign Sovereigns Investing in US Real Estate - Michael J. Miller
Current Tax Reading - Robin Boadway and Kim Brooks

Derivatives & Financial Instruments Number 3 - 2019

European Union, Netherlands - Tax Avoidance in the Spotlight: The EU Mandatory Disclosure Rules and Their Impact on Asset Managers and Private Equity - Tim Clappers and Philip Mac-Lean
European Union - The Impact of ATAD 2 on Real Estate and Private Equity Funds - Tijmen C Cabollet
Netherlands/European Union - Insurance Premium Tax – Whose Risk Is It Anyway? Shima Heydari and Bas Carrière
Luxembourg - The Implementation of ATAD into Luxembourg Law - Jean-Luc Fisch and Aurélie Budzin-Dang
Hong Kong - How the European Union’s Concerns Result in a Positive Development of the Asset and Wealth Management Industry in Hong Kong - Kenneth Yim
Netherlands, European Union - Non-Resident Taxpayers, Dutch REIT Regime and EU Law: A Commentary on Recent Case Law - RPC Adema
Brazil - Taxation and Finance in Latin America: Brazil - Caio Augusto Takano and Michell Przepiorka
Australia - Hybrid Mismatch and Targeted Integrity Rules - Anton Joseph

Kemmeren/Essers/Smit/Öner/Lang/Owens/Pistone/Rust/Schuch/Staringer/Storck (eds) *Tax treaty case law around the globe 2018*, Linde Verlag 2019. Series on International Tax Law, vol. nr. 112 ISBN: 978-3-7073-4022-8. For international sales: Ibfd 2019

Claus Staringer - Austria: CJEU Recent Case from Austria – Austria/Germany (C-648/15)
Edoardo Traversa/Matthieu Possoz - Belgium: CJEU Recent Cases: Wereldhave (C-448/15), Fairness Tax (C-68/15), Argenta Spaarbank (C-39/16) and Van der Weegen and Others (C-580/15)
Søren Friss Hansen - Denmark: The Masco Denmark Case (C-593/14) and Pending Cases on Group Consolidation (C-650/16 and C-28/17)
Alexandre Maitrot de la Motte/Marie Hemery/Fabrice Pezet/Lauren Silberman - France: Recent and Pending Cases: Euro Park Service and Eqiom (C-14/16 and C-6/16), Jacob and Marc Lassus (C-327/16 and C-421/16), AFEP (C-365/16), Picart (C-355/16), and de Lobkowicz (C-690/15)
Roland Ismer - Germany I: Deister Holding (C-504/16), Juhler Holding (C-613/16), GS (C-440/17) and Eschenbrenner (C-496/15)
Alexander Rust - Germany II: Bechtel & Bechtel (C-20/16), X (C-135/17) and EV (C-685/16)
Guglielmo Maisto - Italy: Cases on the application of the ne bis in idem principle, Menci (C-524/15) Orsi and Baldetti (C-217/15 and C-350/15) and Bisignani (C-125/17) on Italian Reporting Obligations
Katerina Pantazatou - Luxembourg: Fundamental rights in the era of information exchange – The Berlioz case (C-682/15)
Eric C.C.M. Kemmeren - The Netherlands I: Köln-Aktienfonds Deka (C-156/17): Refund of dividend withholding tax for a foreign investment fund
Daniel Smit - The Netherlands II: Pending Case: Zyla (C-272/17): Schumacker-Doctrine and Social Security Contributions
Ricardo Reigada Pereira - Portugal: Secil (C-464/14) and Commission v Portugal (C-503/14)
Philip Baker - United Kingdom: Trustees of the BT Pension Scheme v HMRC, The Queen, on the application of the Gibraltar Betting and Gaming Association’s Ltd v HMRC and Stephen Fisher, Anne Fisher and Peter Fisher v HMRC

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International Transfer Pricing Journal Number 3 - 2019

International - Amazon Goldcrest Project and the Relevance of Comparability Analysis under the Arm's Length Principle - R.S. Avi-Yonah and A. Musselli

International - Behavioural Transfer Pricing – Towards Enhanced Transparency and Compliance?!
Martin Lagarden

International - The Era of Transfer Pricing Audits in a Post-BEPS Environment: Are You Ready?
Jaap Reyneveld and Alena Antoshina

Germany - Transfer Pricing in Business Practice in the Light of BEPS and Digital Transformation -
Sven-Eric Bärsch, Xaver Ditz and Sven Kluge

International - Transfer Pricing and Intangibles: Report on the WU Transfer Pricing Symposium -
Karol Dziwiński

Recent developments

Belarus - Recent Transfer Pricing Developments in Belarus: Taking Careful Steps towards Integration
into European Tax Law - Aleksandr Chochiev

Denmark - Supreme Court Decides that Marketing Activities Did Not Constitute Compensable
Services - Jens Wittendorff

France - Reform of the French IP Regime: Overview of Conditions and Opportunities - Caroline
Silberztein and Rémy Bricard

Hungary - Hungarian Group Taxation to Counterbalance the Tightening Transfer Pricing
Documentation Rules - Gabriella Erdős and Gergely Czoboly

Israel - Migration of Intellectual Property from Israeli Technology Companies - Shlomo Hubscher and
Jacky Houlie

Luxembourg - Luxembourg Tribunal's Decision: Arm's Length Interest Rate on a Shareholding Loan
and Transfer Pricing Documentation – Analysis of Case N° 40348 of 22 October 2018 - Marc Rasch
and Alessandra Cea

Nigeria - Transfer Pricing Regulations 2018 and Guidelines for Country-by-Country Reporting in
Nigeria - Abdulateef Olatunji Abdulrazaq

Poland - Transfer Pricing Changes 2019 - Marcin Jamróży

Laguna, Félix Daniel Martínez *Hybrid financial instruments, double non-taxation and linking rules*,
Kluwer Law International, 2019 ISBN 9789403510743

(2019) 16 *Pittsburgh Tax Review* 115-208 Symposium on Feminist Judgments: Rewritten Tax
Opinions:

- The Critical Tax Project, Feminist Theory, and Rewriting Judicial Opinions, by Anthony C. Infanti (Pittsburgh) & Bridget J. Crawford (Pace).
- Feminist Statutory Interpretation, by Kim Brooks (Dalhousie).
- United States v. Davis and Prof. Cain's Rewritten Opinion: An Intersectional Argument for Capping Section 1041, by Diane Klein (La Verne).
- "Rhiannon O'Donnabhain Is a Taxpayer": Tax and the Social Contract in O'Donnabhain v. Commissioner, by Ann Mumford (King's College London).
- "Life in All Its Fullness": Cardozo, Fellows, and the Critical Context of Welch v. Helvering, by Ajay K. Mehrotra (Northwestern).
- Called to Serve: Elevating Human-Performed Caregiver and Volunteer Work in an Era of AI-Robotic Technologies, by Hilary G. Escajeda (Denver).
- Strategies to Materialize Gender Equality in Tax Law and Doctrine: Rewritten Tax Opinions, by Åsa Gunnarsson (Umeå University).
- Tax: Women, Work, and Family, by Ann O'Connell (Melbourne) & **Kerrie Sadiq** (Queensland).
- Feminist Tax Judgments: Operationalizing Diversity, by Alice G. Abreu (Temple).
- Feminist Judgments: Rewritten Tax Opinions—The Student Perspective, by Montano Cabezas (McGill) & Brandon King (Indiana).

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17 Quotable quotes

“The Australian Tax Office has confirmed to *The New Daily* that the GST, which is levied on low-value goods bought on foreign websites such as Amazon or Book Depository, had already reaped a staggering \$250 million by the end of April.

The figure is more than 3½ times the \$70 million the ATO had initially forecast for the *entire* 2019 financial year.

Implemented in July 2018, the tax forced online retailers to apply the 10 per cent GST to all online purchases being shipped to Australia from overseas.

Colloquially known as the “Amazon tax”, it was introduced after a crusade by local retailers, such as Harvey Norman and David Jones, which argued it was unfair that all of their sales were subject to GST, whether online or in store, while foreign suppliers get off scot-free.”

Source: Bruce, Mike “Amazon tax’ delivers unexpected windfall for government’ *The New Daily* 27 June 2019 <https://thenewdaily.com.au/money/finance-news/2019/06/27/amazon-tax-more-than-expected/?utm_source=Adestra&utm_medium=email&utm_campaign=Dollars%20%26%20Sense%20July%20-%2020190705>

“Nobody should be able to get away with the canard that the well-off suffer from current tax rates, but the low-tax, small-government brigade has been playing a long game sponsoring dubious research, doctrinaire think tanks, galvanising media mates and owners and, of course, lobbying politicians.

It has been most obvious in the US where the Koch brothers have been the poster boys of it, and the bankers for the hard-right’s attack on government. [The Guardian has chronicled](#) the Kochs’ startling successful web of economic vandalism.

Similar games are under way in Australia with the Liberal Party’s swing to the right showing the power of neoliberal influence.

The Institute of Public Affairs – a body suspected of being largely funded by Gina Rinehart – is but a particularly public face of the campaign.

As improbable as it might seem, the long arm of the Koch brothers’ anti-tax crusade is at work in Australia. *The Australian Financial Review’s* [Neil Chenoweth has reported](#) that a string of activist websites and companies in Australia are owned and controlled by the executive director of a US lobby group with ties to the Koch brothers.”

Source: Pascoe, Michael ‘Hidden warriors fighting to keep Australia’s wealth in the hands of the rich’ *The New Daily* 11 July 2019 <https://thenewdaily.com.au/money/finance-news/2019/07/11/more-tax-cuts-coalition/?utm_source=Adestra&utm_medium=email&utm_campaign=Morning%20News%20-%2020190712>

“While I appreciate these concerns, I am respectfully of the view that they cannot be permitted to distort the actual words of the statute, read harmoniously with the scheme of the statute, its object, and the intention of the legislature, so as to make the provision say something it does not. While policy analysis has a legitimate role in the interpretative process (see Sullivan, [*Statutory Interpretation*] at pp. 223-50), the responsibility for setting policy in a parliamentary democracy rests with the legislature, not with the courts. The primary role of the courts, in my view, is to interpret and apply

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those laws according to their terms, provided they are lawfully enacted. It is not the role of this Court to re-write the legislation.”

— Mr Justice Michael Moldaver of the Supreme Court of Canada, in *TELUS Communications Inc. v. Wellman*, 2019 SCC 19 at para. 79 (a 5-4 decision dealing with class actions, not a tax case) [contributed by Joel Nitikman], in David Sherman's GST&HST Times 355C - June 2019

The above quote was supplied by Rick Krever.

ATTA News August 2019

<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 know, politics and tax are closely intertwined. For some of us, it is one of the reasons why we enjoy working in the tax discipline. In New Zealand, this is currently visible in attempts to adopt incentives and disincentives to change vehicle purchasing behaviours. New Zealand has long been accused of being slow to adopt tax related incentives to encourage uptake of low-emission vehicles. This changed recently when the government proposed a “feebate” scheme, which will discount electric and low-emission vehicles, while increasing the cost of high-emission vehicles. However, perhaps unsurprisingly, this has now resulted in a petition by the opposition National Party. So, we watch with interest to see how this plays out.

We note with sadness the recent passing of Clinton Alley, who taught tax for many years at Waikato University in New Zealand. You can find tributes to Clinton at [7].

In the newsletter, we have included details of the Baxt Prize for legal writing at [5]. This is a prize for legal writing in the areas of Australian corporations law, Australian competition law and Australian taxation law. If you are under 35 and have published an article in a journal ranked A or A* in the ABDC journal quality list between 1 July 2018 and 30 June 2019, please consider applying for this prize (of A\$7,500).

Please also note the deadline of 30 August 2019 if you wish to apply for a PhD scholarship to attend the ATTA conference in Tasmania in January 2020.

I hope your winter teaching and research is going well.

With best wishes,

All the best,

Lisa

Lisa Marriott

President – ATTA

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2 ATTA's 32nd Annual Conference Call for Papers

We invite you to submit a paper for the upcoming Australasian Tax Teachers' Association's 32nd Annual Conference. The theme of the conference is 'Small Business and Innovation: Does the Taxation Law support or hinder growth?'.

The Tasmanian School of Business and Economics will host the conference at The Old Woolstore, Hobart from 22nd to 24th January 2020.

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 22 January 2020 where they can present their work. Six conference fee scholarships will be provided for PhD students. Please complete the scholarship application form in this newsletter. Please return the completed form by **15 September 2019** if you wish to be considered for a scholarship.

Prizes for the best tax research paper and the best PhD student paper will be awarded.

If you wish to present at the main conference, email your abstract of no more than 500 words to John McLaren at john.mclaren@utas.edu.au deadline for submissions has been extended to **15 October 2019**. We will advise you of acceptance by 1 November 2019. If you wish to present at the PhD symposium, email your abstract to John McLaren at john.mclaren@utas.edu.au by **15 October 2019**. We will advise you of acceptance by 1 November 2019.

Registration is available now. Registration options are as follows and include GST:

Super Early Bird: \$620 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 30 September 2019

Early Bird: \$640 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 29 October 2019

Full Fee (after 29 October): \$650 (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: \$60; Conference dinner only: \$180; and Closing function only: \$65

Prices are in Australian Dollars

If you have any questions, please contact Kirstie Cerone at Kirstie.cerone@utas.edu.au or visit the conference website at <http://www.utas.edu.au/atta-2020>.

3 ATTA 2020 Annual Conference Expression of Interest for Phd / SJD Support 22 – 24 January 2020, University of Tasmania, Hobart, Tasmania

Name of applicant	
Institution where the degree is being undertaken	
Year Doctoral studies commenced	
Are you enrolled as a full-time student or part-time student?	
Expected year of submission	
Name of PhD supervisor(s)	

[Type here]

Research Title	
-----------------------	--

Research Summary (maximum 500 words)

Signature of Applicant: _____

Date: _____

Please arrange for the confidential supervisor's report to be completed and forwarded separately to Dr Ann Kayis-Kumar a.kayis@unsw.edu.au by **15 September 2019**.

4 OUP ATTA Doctoral Series 2019: Call for Applications

We are delighted 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 ninth publication in the Series. Past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin, Theuns Steyn, Caroline Dick, Ann Kayis-Kumar and John Minas.

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 to be considered for possible publication in the series in that year. For 2019, the cut-off date is **1 November 2019**. The successful applicant will be announced at the ATTA conference in January 2020.
4. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
5. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
6. Doctoral submissions may include PhD or SJD theses which have been through the examination process.
7. The DSEB may decide not to publish any submissions received in a particular year. There will not be more than one winner in any year.
8. Any publication is subject to a contractual agreement between the author and OUP and will be subject to OUP's standard approval processes including approval by the Delegates of the Press.
9. 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 cut-off date of 1 November 2019 to Adrian Sawyer: Adrian.Sawyer@canterbury.ac.nz. The submission should include:

- a) a copy of the thesis
- b) a brief statement on the status of the award (whether awarded or approved)
- c) details of the supervisors of the degree and

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d) copies of the examiners' formal reports on the thesis.

Regards

The Doctoral Series Editorial Board

5 2019 Business Law Section Baxt Prize

The Business Law Section of the Law Council of Australia is delighted to announce the terms of the 2019 Baxt Prize for legal writing in the areas of Australian corporations law, Australian competition law and Australian taxation law.

The prize is open to authors under the age of 35 who published a referred article in a journal ranked A* or A in the Australian Business Deans Council Journal Quality List between 1 July 2018 and 30 June 2019. This year the Baxt Prize is valued at \$7,500.

We ask your help in:

- nominating a meritorious article for consideration for the Baxt Prize, and
- bringing the Baxt Prize to the attention of eligible authors.

Information about the Baxt Prize and a nomination form can be found by following the below link; <https://www.lawcouncil.asn.au/business-law/baxt-prize>

Please note the closing date for applications for the 2019 Baxt Prize is **30 September 2019**. If you have any questions about the Prize, please contact Jessica Morrow at the Law Council of Australia on jessica.morrow@lawcouncil.asn.au

Professor Pamela Hanrahan | Professor of Commercial Law and Regulation
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6 Patron's Award for Judicial Engagement

The Hon Tony Pagone, former judge of the Federal Court, has offered to sponsor an annual ATTA Patron's Award for ATTA members. The award will be for tax academic engagement with the judiciary. This could, for example, be for a significant analysis of a judicial decision or for an academic whose work is cited in a significant way in a judicial decision.

The aim of the award is to draw attention, both to members of the academy and members of the judiciary, to the importance of continuing dialogue between the two.

The award is \$1,000. The inaugural award will be presented at the ATTA conference in 2020 by Justice Pagone.

Nominations are now open for this award. The closing date for nominations is **30 November 2019**.

In the first instance, please send nominations to Lisa Marriott (lisa.marriott@vuw.ac.nz).

Nominations will need:

- the name of the person who is nominated for the award
- detail of the engagement with judiciary

The award winner will be determined by the ATTA Executive, taking into account the depth and breadth of the engagement activity. An award will not be given in any year if no eligible nominations are received.

We thank Justice Pagone for his support with this initiative.

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7 Clinton Alley tributes

Clinton Alley died on Sunday 21 July 2019 at home with his family, who were the centre of his life. He taught tax for many years at Waikato and then in his 'retirement' at Wintec. He wrote several texts for students, which I understand were widely used in New Zealand. He also wrote collaboratively with many people including me and Simon James. He was a regular attendee at Australasian tax conferences and was widely known and well-liked. His colleagues and friends will miss him, with his great technical insights, his warmth, enthusiasm and wonderful sense of humour.

Duncan Bentley, Swinburne University of Technology, Melbourne

Clinton and I first met at the 2002 ATTA conference, held at Manukau Institute of Technology in Auckland. Clinton learned that I had been taking a short cut through 'murder mall', Otara shopping centre, at night and declared from then on he was driving me everywhere. We became the best of friends; we were like two naughty school kiddies sitting at the back of the auditorium giggling. We had a lot of fun times together. Clinton loved the beach. One time when we were at Raglan beach on the west coast of the north island, I declared the water was too cold. Clinton picked me up and ran me into the water. I ultimately lost my bikini top and his lovely son, David, came to the rescue with a towel to save me the indignity ☺. Clinton was very handy. On one visit to Geelong we fixed my leaking roof; replacing all the flashing. Family meant everything to Clinton. He used to laugh about how I was a bad influence on his wife, Helen, encouraging her to drink bubbly with me. He was very proud of his children. I am told that he had had a wonderful weekend with them before passing away. He will be very missed.

Julie Cassidy, University of Auckland

Clinton Alley passed away suddenly and peacefully at home on 21 July 2019, in Hamilton, New Zealand. I have known Clinton for over twenty five years principally as an academic colleague.

Clinton has worked with an international chemicals company and in public practice chartered accounting. Prior to his New Zealand academic positions, Clinton researched and taught at the University of Western Australia in Perth, and Queensland University of Technology in Brisbane. He has previously been on secondment to the Tax Policy Division of the New Zealand Treasury, carrying out special taxation projects.

In New Zealand academia, Clinton was a Senior Lecturer in Taxation in the Department of Accounting, at the University of Waikato Management School, where he taught since 1985. He taught management accounting and financial accounting, and researched in taxation.

Most recently Clinton designed and set up the taxation courses at the Waikato Institute of Technology where he became the senior taxation lecturer in 2013, a position he held until the time of his passing.

Clinton is the sole author of three books on accounting and financial accounting and four books on taxation. He was a founding and continuing author of New Zealand Taxation which is published annually, up to 2015. He has contributed refereed journal articles in New Zealand, Australia, the United Kingdom and the United States of America.

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Clinton's principal research interests are tax compliance, self-assessment, residency laws, principles of an effective and efficient tax system, tax administration, the relationship between accounting and taxation, the concept of income, and Goods and Services Tax and Value Added Tax comparison.

Clinton was a member of the Chartered Accountants Australia and New Zealand (CA-ANZ) and had contributed in professional publications in both accounting and taxation.

A personal reflection:

When I was last in contact with Clinton in late 2018, he indicated that retirement from the University of Waikato lead to him being persuaded to set up and then teach taxation at the Waikato Institute of Technology. Although he commented that this was a part-time position, their demands on him far exceeded the remuneration paid. Although he still enjoyed doing research, due to the demands of teaching (which he also enjoyed) and administration (which he found very frustrating), research was done in his own time. Funding was also limited for conference attendance, resulting in non-attendance over the last years. However, he stated that he **always enjoyed reading the ATTA newsletters!**

Apart from growing older, his wife Helen and himself kept fairly good health until his sudden passing, and were fortunate to have two wonderful grandchildren which were a great source of enjoyment. He mentioned that it was satisfying to have four grown up children who kept in touch and were enjoying successful and happy lives.

Clinton reflected that as he has grown older his family had become even more valuable to him. He observes that health is relative though at his age. He had developed techniques to cope with his Polymyalgia Rheumatica, which developed into what they term anterolateral arthritis. In his case means he virtually had no cartilage in an ankle. This had really slowed him down.

But summer 2018-19 and more time with the family was coming, and he could still swim, kayak and ride a bike so there is much to look forward to.

Clinton will be missed not only by his family but also his ATTA colleagues. I will also remember his infectious smile and positive attitude. Rest in peace Clinton.

Adrian Sawyer, University of Canterbury, Christchurch

I knew and worked with Clinton Alley for many years. An early highlight came when Clinton successfully nominated me for a visiting fellowship at the University of Waikato in 1998 which, apart from academic output, involved the generous and very enjoyable hospitality of Clinton and Helen. Many years later, when Ali Edwards and I were based in Australia for a research project, Clinton and Helen invited us over to Hamilton for a holiday. Once again the hospitality was excellent and included a fabulous tour across New Zealand which we shall never forget. It was a pleasure working with Clinton and we produced a range of papers which were published in American, Australian, New Zealand and UK journals. He will be greatly missed.

Simon James, Exeter UK

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Clinton Alley publications

Introduction

This is an attempt to list Clinton Alley's many publications and in some cases list where his works have been cited. The list looks very impressive. I started off using Research Publications for Clinton R Alley <https://www.waikato.ac.nz/php/research.php?mode=show&author=178> then expanded from that list. At the end I have listed the sources used.

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Research Publications for Clinton R Alley

<https://www.waikato.ac.nz/php/research.php?mode=show&author=178>

WestLaw International

Colin Fong

8 Arrivals, departures and honours

Congratulations to **Alex Evans** on her promotion to Senior Lecturer, School of Business Law and Taxation, UNSW Sydney, effective from 1 July 2019.

9 Book launch: International Taxation of Trust Income: Principles, Planning and Design

Book launch | 6-8pm, Tuesday 27 August 2019

Author, Mark Brabazon SC (7 Wentworth Selborne Chambers), invites you to the launch of, *International Taxation of Trust Income: Principles, Planning and Design*. Professor Richard Vann (Sydney Law School) will launch the book.

In *International Taxation of Trust Income*, Mark Brabazon establishes the study of international taxation of trust income as a globally coherent subject. Covering the international tax settings of Australia, New Zealand, the UK, and the US, and their taxation of grantors/settlors, beneficiaries, trusts, and trust distributions, the book identifies a set of principles and corresponding tax settings that countries may apply to cross-border income derived by, through, or from a trust. It also identifies international mismatches between tax settings and purely domestic design irregularities that cause anomalous double- or non-taxation, and proposes an approach to tax design that recognises the policy functions (including anti-avoidance) of particular rules, the relative priority of different tax claims, the fiscal sovereignty of each country, and the respective roles of national laws and tax treaties. Finally,

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the book includes consideration of BEPS reforms, including the transparent entity clause of the OECD Model Tax Treaty.

About the author [Mark Brabazon SC](#)

Mark Brabazon took silk in 2008. He acts for private and government clients in tax, equity and commercial cases, in public and administrative law, and in general appeals. His practice covers all stages from planning, advice and investigation through ADR and trial litigation to final appeal. He is the author of 'The Application of Tax Treaties to Fiscally Transparent Entities' in the Global Tax Treaty Commentaries (IBFD online, 2018), and his doctoral thesis on the international taxation of trust income is to be published by Cambridge University Press.

Mark is the chair of the Council of Law Reporting for New South Wales. His professional and academic writings have been published in journals including the Australian Law Journal, British Tax Review, Australian Tax Forum, Australian Tax Review, New Zealand Journal of Tax Law and Policy, Australian Bar Review and Australian GST Journal.

Mark is also the chair of the Costs and Fees Committee of the New South Wales Bar Association, and is recognised as an expert on the law relating to legal costs. litigation to final appeal. He is the author of 'The Application of Tax Treaties to Fiscally Transparent Entities' in the Global Tax Treaty Commentaries (IBFD online, 2018), and his doctoral thesis on the international taxation of trust income is to be published by Cambridge University Press.

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Mark is also the chair of the Costs and Fees Committee of the New South Wales Bar Association, and is recognised as an expert on the law relating to legal costs.

[Information about the book](#)

Time 6-8pm (*book launch and cocktail reception*)

Location Sydney Law School, Common Room, Level 4, New Law Building (F10), Eastern Avenue, Camperdown

Registration Complimentary, however registration is essential.

Register

This book launch is sponsored by the [Ross Parsons Centre of commercial, corporate and taxation research](#) at Sydney Law School.

10 New Zealand developments

In a quiet month for New Zealand developments, members may be interested in reading further on the feebate scheme Lisa noted in her Presidential column. Here's the Associate Minister's statement - Hon Julie Anne Genter, 'Govt proposing to make clean cars cheaper to tackle climate change' (9 July 2019) <<https://www.beehive.govt.nz/release/govt-proposing-make-clean-cars-cheaper-tackle-climate-change>> and the supporting analysis may be found here - Ministry of Transport, 'Vehicle Purchase Feebate Scheme: Preliminary Social Impact Assessment' (July 2019) <<https://www.transport.govt.nz/assets/Import/Uploads/Our-Work/Documents/66aa6b8dc6/Clean-car-discont-Preliminary-SIA-July-2019.pdf>>.

Inland Revenue has added two new binding rulings on crypto-assets as remuneration - BR Pub 19/03: Income tax - employer issued crypto-assets provided to an employee and BR Pub 19/02: Income tax – bonuses paid in crypto-assets. See 'Tax Technical Area' (2019) <<https://www.classic.ird.govt.nz/technical-tax/public-rulings/2019/public-ruling-1903.html>>. These

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supplement more general opinions on tax and crypto-assets - 'Questions & answers: Cryptocurrency and tax' (2019) <<https://www.classic.ird.govt.nz/income-tax-individual/cryptocurrency-qa.html>>.

Jonathan Barrett

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

Glencore International AG v Commissioner of Taxation [2019] HCA 26, Kiefel CJ, Bell, Gageler, Keane, Nettle, Gordon And Edelman JJ, 14 August 2019

Privilege – Legal professional privilege – Where documents identified by plaintiffs as having been created by law practice for sole or dominant purpose of provision of legal advice to plaintiffs – Where privileged documents stolen from electronic file management system of law practice and disseminated – Where documents obtained by defendants – Where defendants refused to return documents to plaintiffs and provide undertaking not to refer to or rely upon documents – Where plaintiffs sought injunctive relief in equity's auxiliary jurisdiction solely on basis of legal professional privilege – Where plaintiffs did not seek injunctive relief on basis of confidentiality or other area of law – Where defendants demurred on basis that no cause of action disclosed – Whether legal professional privilege operates only as immunity or is also actionable legal right – Whether policy considerations justify creation of new actionable right in respect of documents subject to legal professional privilege.

Words and phrases – "actionable legal right", "basis for relief", "breach of confidence", "cause of action", "common law right", "confidentiality", "development of the law", "immunity", "injunction", "legal professional privilege", "policy of the law", "public interest", "remedy".

Orders

The demurrer should be upheld and the plaintiffs' proceeding should be dismissed with costs.

<<http://www6.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/HCA/2019/26.html>>

Administrative Appeals Tribunal

YCNM and Commissioner of Taxation (Taxation) [2019] AATA 1592, Senior Member L Hespe, 1 July 2019

Taxation – characterisation of settlement payment made by insurer under deed of release – claim under group salary continuance insurance policy – complaints about conduct of insurer - whether the settlement sum is ordinary income – whether CGT exemptions in s 118-37 or s 118-300 apply – settlement sum apportionable - decision set aside and remitted for reconsideration

Conclusion

218. The Tribunal concludes that:

- a. The Settlement Sum should be apportioned between the settlement of the Applicant's claim for future Salary Continuance Insurance and the Applicant's claim for future Superannuation Contributions Insurance in the same proportions as provided for in the Policy. On this basis, the Tribunal estimates that about 88.2% of the Settlement Sum should be attributed to the settlement of the Applicant's claim for future Salary Continuance Insurance with the balance to be attributed to the Applicant's claim for future Superannuation Contributions Insurance.
- b. That part of the Settlement Sum so calculated as being referable to the Salary Continuance Claim is assessable under s 6-5 as ordinary income.
- c. The Settlement Sum does not result in the Applicant deriving a taxable capital gain.

Decision

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219. The decision under review is set aside and the matter remitted to the Commissioner for reassessment in accordance with these reasons.

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/1592.html>>

Jacobs and Commissioner of Taxation (Taxation) [2019] AATA 1726, Member D K Grigg, 9 July 2019

Taxation – superannuation excess transfer balance tax liability – whether discretion to waive – decision under review affirmed.

Decision

45. The decision under review is affirmed.

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/1726.html>>

Howard and Commissioner of Taxation (Taxation) [2019] AATA 1910, Deputy President I Molloy, 11 July 2019

Tax – deemed dividend – whether dividend was a loan or income – whether the dividend applied to the 2009 or the 2010 income tax year – exercise of a discretion – reasonable grounds – whether penalty should be remitted in full or in part – whether shortfall interest charge should be remitted in full or in part – decision under review affirmed.

Conclusion

112. The objection decision dated 26 June 2017 is affirmed.

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/1910.html>>

SDRQ and Commissioner of Taxation (Taxation) [2019] AATA 2003, Deputy President I R Molloy, 19 July 2019

Taxation – capital gains tax – disposal of shares in companies – whether a capital gains tax loss occurred – lack of contemporaneous evidence – carry forward capital gains loss – market value of the shares – meaning of 'market value' – transfer not at arm's length – hypothetical purchaser – remission of penalty – recklessness – decision varied

Orders

221. I accept the Respondent's submission that the following orders should be made: 1. The objection decision deemed to have been made by the Respondent on or about 22 December 2015 is varied by reducing the Applicant's taxable income for the year ended 30 June 2011 of \$4,397,992 to \$3,012,275.

2. The objection decision deemed to have been made by the Respondent on or about 1 April 2016 is varied by reducing administrative penalties of \$656,806.30 by \$207,857.55 to \$448,948.75.

3. The objection decisions are otherwise affirmed.

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/2003.html>>

Fitzmaurice and Commissioner of Taxation (Taxation) [2019] AATA 2217, Deputy President P Britten-Jones, 26 July 2019

Taxation — Superannuation — Self-managed Super Fund — Contravention of statutory imposed obligations by the responsible officer of the body corporate — Lending money to members — Breach of “sole purpose” test — Early release of benefits — Financial hardship — Late lodgement and failure to lodge annual returns — failure to maintain investments at “arm's length” — Failing to keep up-to-date market valuation of the major asset of the fund — Failure to keep records — Superannuation Industry (Supervision) Act 1993 (Cth), ss 31, 35AE, 35B, 35C, 35D, 62, 65, 103, 104, 105, 109, and 126A — Decision affirmed.

Decision of the tribunal

119. The decision of the Commissioner of Taxation is affirmed. The applicant is disqualified from acting as a responsible officer of a body corporate of a SMSF.

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA//2019/2217.html>>

Federal Court of Australia

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Moreton Resources Limited v Innovation and Science Australia [2019] FCAFC 120, Davies, Moshinsky and Steward JJ, 25 July 2019

Taxation – research and development tax offset – underground coal gasification (UCG) facility – pilot project – where appellant undertook a pilot project to test the viability of using UCG technology at a particular site to produce UCG synthesis gas that would then be cleaned and stabilised for production of electricity using gas turbines – where pilot project failed – where registered activities for subsequent years included remediation of the site – whether the registered activities for the subsequent years were “supporting R&D activities” within the meaning of Div 355 of the Income Tax Assessment Act 1997 (Cth) – whether the registered activities constituting the pilot project fell within the definition of “core R&D activities” – whether the Administrative Appeals Tribunal erred in its construction of “core R&D activities”

The court orders that:

1 Within 7 days, the parties file any agreed minute of proposed orders to give effect to these reasons (including as to costs).

2 In the absence of agreement, within 14 days each party file its minute of proposed orders to give effect to these reasons (including as to costs) and a written submission (of no more than three pages) in support of the proposed orders.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2019/2019fcafc0120>>

Alamdo Holdings Pty Ltd v Commissioner of Taxation [2019] FCA 1160, Thawley J, 26 July 2019

Practice and procedure - objection to competency of appeal - whether appeal is competent - where applicant sought to appeal from decision of the Administrative Appeals Tribunal - where decision of the Tribunal did not affirm, vary or set aside the decisions under review - where the Tribunal had not concluded its review - where applicant sought to amend notice of appeal under r 33.14 after the Tribunal made a subsequent decision finally determining the applications for review

The court orders that:

1 The notice of appeal filed 24 May 2019 is dismissed as incompetent.

2 The applicant is to pay the respondent's costs.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1160>>

Sole Luna Pty Ltd as Trustee for the PA Wade No 2 Settlement Trust v Commissioner of Taxation [2019] FCA 1195, Steward J, 2 August 2019

Taxation - allowable deductions - s 8-1 of the Income Tax Assessment Act 1997 (Cth) (the "1997 Act") - Div 3B of Pt III of the Income Tax Assessment Act 1936 (Cth) - where trust advanced money to its subsidiary in multiple foreign currencies - where trust and its subsidiary were not Australian residents for tax purposes at the time of the advancements of monies – whether the advancements of monies constituted a loan or loans – where liability was repaid in part by way of payment of Australian dollars and an assignment of Australian dollar denominated receivables at a time when the trust and its subsidiary had become Australian residents for tax purposes – whether the trustee of a trust incurred a deductible loss arising from the repayment of foreign currency denominated loans – Div 775 of Pt 4-5 of the 1997 Act – whether forex realisation loss should be disregarded pursuant to s 775-35

Taxation – capital loss – where loan was purportedly forgiven – whether a CGT event C2 occurred – whether the taxpayers discharged their onus of proving the cost base of the alleged loan

Taxation – penalties – where false statements made to the Commissioner – whether the taxpayer and its agent took reasonable care in connection with the making of the statement – whether the position taken by the taxpayers on the application of the law was reasonably arguable

The court orders that:

1 Within 14 days the parties are to file orders by agreement giving effect to the reasons for judgment, or if no agreement is reached, submissions of no more than five pages as to the form of final relief to be ordered.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1195>>

Lochtenberg v Commissioner of Taxation [2019] FCA 1167, Robertson J, 2 August 2019:

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Taxation - income tax - appeal on a question of law from decision of the Administrative Appeals Tribunal - taxpayer participated in employee incentive profit participation plan - taxpayer worked in Australia then Switzerland - amount payable after termination of employment - whether income exempt as foreign earnings derived from foreign service – whether facts fully found admitted of only one conclusion – whether Tribunal asked itself wrong question or applied wrong statutory test

The court orders that:

- 1 The appeal be dismissed.
- 2 The applicant pay the respondent's costs, as agreed or assessed.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1167>>

Pedley v Deputy Commissioner of Taxation [2019] FCAFC 130, Davies, Colvin and Abraham JJ, 8 August 2019

Taxation - appeal from decision of primary judge awarding judgment in favour of Commissioner - where director penalty notices issued - consideration of director's liability for withholding amounts - where basis for fact-finding by primary judge challenged - consideration of s 269-20 of the *Tax Administration Act 1953* (Cth) (TAA) - whether primary judge erred in not finding that certain payments made by the company were required to be applied by the Commissioner to the Company's liability to pay the withholding amounts the subject of the notice - consideration of the effect of a policy released by the Commissioner - whether Commissioner's allocation decision infected by jurisdictional error - consideration of s 8AAZLE of the TAA - appeal dismissed

The court orders that:

- 1 The appeal be dismissed.
- 2 The appellant pay the respondent's costs of the appeal, including reserved costs, such costs to be taxed in default of agreement.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2019/2019fcafc0130>>

Fortunatow v Commissioner of Taxation [2019] FCA 1247, Griffiths J, 12 August 2019

Taxation - appeal from a decision of the Administrative Appeals Tribunal (AAT) - personal services income provisions in the Income Tax Assessment Act 1997 (Cth) - personal services business tests - unrelated clients test - relationship between ss 87-20(1)(b) and 87-20(2) - whether marketing by LinkedIn profile to intermediaries and end-clients is making offers or invitations to the public at large or a section of the public – whether the fact that services are provided through the involvement of an intermediary means the unrelated clients test cannot be satisfied – appeal allowed, with costs – application remitted to the AAT for reconsideration according to law

The court orders that:

- 1 The appeal be allowed.
- 2 The decision of the Administrative Appeals Tribunal be set aside.
- 3 The applicant's application for review be reconsidered by the Administrative Appeals Tribunal according to law.
- 4 The first respondent pay the applicant's costs, as agreed or assessed.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1247>>

Douglass v Commissioner of Taxation [2019] FCA 1246, Griffiths J, 12 August 2019

Taxation - appeal on questions of law from the Administrative Appeals Tribunals - personal services income provisions - whether income of a partnership which contracted with a labour hire company to provide the taxpayer's personal services as an electronics engineer was through conducting a personal services business - "results test" in s 87-18(3) for personal services entities – relevance of “custom or practice” under s 87-18(4) to application of the “results test” – appeal dismissed, with costs

The court orders that:

- 1 The appeal be dismissed.
- 2 The applicant pay the first respondent's costs, as agreed or assessed.

<<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1246>>

Colin Fong

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12 Call for papers and submissions

2020 SMU David R Tillinghast Global Taxation Conference

Singapore Management University's School of Law is pleased to announce this call for papers for the 2020 SMU David R Tillinghast Global Taxation Conference. The conference is to be held at the SMU School of Law, Singapore on 31 March and 1 April 2020

The conference is proudly organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation.

The organising committee welcomes any paper dealing with any of the three categories under the overall conference theme BEPS 2.0: Voices from a Digital Asia:

- Examining/Developing Digital Taxation Principles with an Asian Perspective
- Dealing with Disruption from the Industry and Taxpayers' Perspective
- Impact of Digitalisation on Tax Policy and Tax Administration

Guidelines

Early proposal of topic:

- Those participating are encouraged to send an informative abstract of not more than 250 words by 30 November 2019;
- Comments will be communicated by 15 January 2020.

Final submissions should:

- Be in English and contain full literary citation of sources; and
- Be in publishable form and submitted with a version in Microsoft Word format;
- Be between 3,500 and 12,000 words in length excluding footnotes.

Contact

Sam Sim (Co-chairman of David R Tillinghast Conference 2020)

Email: tysim@smu.edu.sg

Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)

Email: vincentooi@smu.edu.sg

The organising committee of the *International Conference of Chinese Tax and Policy* is pleased to announce this call for papers for the 2019 conference. The conference is to be held at the University of Auckland, Auckland, New Zealand on December 8-9, 2019.

The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the *Journal of Chinese Tax and Policy* (<https://openjournals.library.sydney.edu.au/index.php/JCTP>), the Department of Public Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the University of Auckland (<https://www.auckland.ac.nz/en.html>).

The organising committee welcomes any paper dealing with the conference theme:

International Trade, the Digital Economy and the Impacts of Recent Chinese Tax Laws and Policies

Possible Topics/Streams

- The impact of China's international tax laws and policies on promoting trade.

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- The progress of the drafting changes to China's tax law and ancillary documentation and its impact on international transactions and investment.
- The structural impact of China's recent Individual Income Tax reforms.
- Examination of China's corporate and industry tax burden in light of recent tax reforms.
- China's digital economy and tax implications.
- E-commerce in China and its income redistribution effects.

Please note, the topics are not limited to the above themes, please feel free to submit your paper if it is related to the major theme.

All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*, subject to an international blind peer-review process.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in English, and please provide the original Chinese version if the work has been translated.
- If translation is required for the paper, please contact the *Journal of Chinese Tax and Policy*.

Please send all submissions to jctjournal@gmail.com before 30 September 2019.

Registration costs

There is no fee for participants.

Contact

Xi Nan (Nancy), Jun Zhao (David)

Email: jctjournal@gmail.com

Eva Huang

Editor, the Journal of Chinese Tax and Policy

Email: eva.huang@sydney.edu.au

2020 University of North Carolina Tax Symposium

April 17th & 18th 2020, Chapel Hill, NC

Announcing the University of North Carolina's Twenty-Third Annual Tax Symposium

The University of North Carolina is organizing its twenty-third annual tax symposium, designed to bring together leading tax scholars from economics, accounting, finance, law, political science, and related fields. The symposium will be held in Chapel Hill on Friday afternoon and Saturday morning, April 17th & 18th 2020, and will be sponsored by the KPMG Foundation and the UNC Tax Center. The goal is to bring together scholars from different areas who share a common interest in current tax research. Previous conferences have been very successful, and we anticipate the same this year.

PAPER DETAILS: Papers should be well developed, but at a stage where they can still benefit from the group's discussion. Travel and lodging expenses for presenters will be reimbursed up to \$500.

PAPER SUBMISSION PROCEDURE: Please submit an electronic PDF version of the paper no later than December 15, 2019 to: taxsymposium@kenan-flagler.unc.edu

We will select papers by January 31, 2020.

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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 for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

13 Tax and related meetings

Local

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

For the call for abstracts and registrations see item 2 of this ATTA News.

For more information, please contact:

- john.mclaren@utas.edu.au

<http://www.utas.edu.au/atta-2020>

Summer 2020 Intensive Courses The UNSW School of Taxation and Business Law will be offering a range of Masters courses over the Summer Break. These courses are available for professionals interested in undertaking additional study and UNSW Masters students.

Comparative Tax Systems (TABL5544)

The course provides students with a comparative overview of the tax systems of various countries, with a view to developing a conceptual and practical understanding of the reasons why tax systems differ (and why they are sometimes so similar). The objectives of the course are to help students understand the characteristics that tax systems have in common, the areas in which tax systems differ, and the factors (legal, institutional, political, economic, social and cultural) that cause the similarities and differences. Chris Evans, Session dates: 9.30-5pm, 7-10 January 2020, Kensington Campus
Specific Tax Jurisdictions: North America (TABL5535)

This course involves a detailed study of the domestic taxation laws of a selected country in North America (on this occasion the USA) and is taught with the assistance of a person expert in the taxation laws of that jurisdiction. Particular attention will be paid to the domestic taxation laws of that selected country from the perspective of an international investor in that country and comparisons of those rules with international norms or the rules of other commercially important jurisdictions will be made. Students in this course will develop an understanding of where the chosen jurisdiction fits into the scheme of world tax systems and the expectations of the OECD and its member states. Henry J Lischer Jr, Session dates: 9.30-5pm, 14 – 17 January 2020, Kensington Campus

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Asia Pacific Tax Regimes (TABL5504)

This course is designed to give students an understanding of cross border tax planning in the Asia Pacific region. There is a particular focus on the structure and content of the international tax systems of Singapore, Hong Kong and China. Subject to teacher availability other countries in the region may be included. Students will also be asked to consider how Australia's controlled foreign company measures impact on investments by Australians into those jurisdictions and how, if at all, these measures discourage such investments. Consideration will also be given to investments from these jurisdictions into Australia. Professor Nolan, Session dates: 9.30-5pm, 21 – 24 January 2020, Kensington Campus

Want to know more? Please email tbl@unsw.edu.au

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details. Please contact the National Events Team on 1300 829 338 or by email, nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz

Overseas

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

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

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

Institute for Austrian and International Tax Law 2019 events:

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

September 2019

- September 16, 2019 KSW-Information Evening, Josef Schuch (in German)
- September 23, 2019 WU Transfer Pricing Workshop
- September 23-27, 2019 Advanced Transfer Pricing Course (Specific Topics)

October 2019

- October 04, 2019 Klaus Vogel Lecture
- October 07, 2019 IFA-Event: "Dispute Resolution"
- October 14, 2019 WU Transfer Pricing Symposium
- October 16, 2019 Semester opening (in German)

November 2019

- November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
- November 18, 2019 IFA-Event: "Aktuelles zum Beihilfenrecht" (in German)
- November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"

December 2019

- December 02, 2019 Panel Discussion of Tax Advisors (in German)
- December 16-17, 2019 Conference: "Tax Policy and Administration in a Digital Age"

“Advanced Transfer Pricing Course (Specific Topics)”. This 5-day course (held entirely in English) is organized by the WU Transfer Pricing Center at the Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business) Vienna from **September 23-27, 2019**. The Advanced Transfer Pricing Course (Specific Topics) will offer **high quality international**

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training with a great degree of practical relevance. The course will be delivered by **prominent and prestigious world renowned lecturers.** This course is open to professionals from around the world who want to broaden their knowledge of transfer pricing. Please find further details on the course and the application form in the [brochure](#) and on our [website](#). This course is part of the "**Vienna Certificate in Transfer Pricing**", please read more [here](#).

Prof Dr Michael Lang, Vice-Rector of WU, Academic Director of the LL.M. Program in International Tax Law of WU & Mag Gerhard Stangl, Managing Director of the Akademie der Steuerberater und Wirtschaftsprüfer have the pleasure of inviting you to the **Klaus Vogel Lecture 2019**. The lecture will be held on Friday, October 4, 2019, 4.30 pm at WU / Campus / Ceremonial hall 2 (LC.0.200) Welthandelsplatz 1 1020 Vienna [Invitation](#) Sponsored by PwC. If you wish to attend the Klaus Vogel Lecture 2019, please register at b.ender@akademie-sw.at by September 23, 2019

Program

Welcome Address - Prof Dr Michael Lang

Introduction to The Books and The Topics - "Special Features of the UN Model Convention" and "Transfer Pricing and Value Creation"

Master's Theses of the full-time 2018/2019 and part-time 2017/2019 course of the LL.M. Program in International Tax Law - Dr Anna Binder, BSc, Dr Viktoria Wöhler, LL.M., BSc

Dr Raffaele Petruzzi, LL.M., Dr Romero JS Tavares

Presentation of The Books - Prof Dr Michael Lang

The True Nature of Tax Treaties – Prof Yariv Brauner, Professor of Law, University of Florida
Hugh Culverhouse Eminent Scholar Chair in Taxation

Comments - Prof Hein Vermeulen, Professor of Tax Law, University of Amsterdam, Director EU Direct Tax Group PwC

Followed by a discussion among Prof Brauner, Prof. Lang, Dr Schnitger, Prof Vermeulen

Closing Address - Dr Arne Schnitger, LL.M, Partner, PwC Germany

This will be followed by a reception

The Institute for Austrian and International Tax Law, WU (Vienna University of Economics and Business), is pleased to invite you to the conference "**Recent and Pending Cases at the CJEU on Direct Taxation**" which will take place from **November 21.-23, 2019**. The conference is opened with a Cocktail Reception at the Institute on Thursday, **21st November 2019**. The working sessions will be held all day on **22nd and 23rd November 2019** at WU. 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 the **invitation** are available on our website www.wu.ac.at/taxlaw or under the following [Link](#).

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

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

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

Putting Learning into Practice – Addressing the Challenges of International Tax Law 5-6 September 2019, Amsterdam, the Netherlands

5th Maastricht Global Tax Policy Conference 2019 6 September 2019, Brussels

73rd Congress of the International Fiscal Association 8-12 September 2019, London

IBFD Dialogues on International Taxation Seminar 9 September 2019, London, United Kingdom

Tax Planning in Africa and the Middle East 29 September - 1 October 2019, Dubai

Principles of Transfer Pricing 1-3 October 2019, Dubai

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10th IBFD International Tax Conference 17 October 2019, Shenzhen Marriott Hotel Nanshan, Shenzhen, China
Practical Aspects of Tax Treaties 20-22 November 2019, Kuala Lumpur
Recent Developments in International Tax Planning considering BEPS and the MLI 25-27 November 2019, Singapore
Annual Conference on European VAT Law 2019 28-29 November 2019, Trier
International Taxation Conference 2019 5-7 December 2019, Mumbai
International Tax Planning Masterclass 8-9 December 2019, Dubai
Transfer Pricing Masterclass 10-12 December 2019, Dubai

The 12th *International Conference for Entrepreneurship, Innovation and Regional Development* (ICEIRD) is being held in Montreal, Canada from 28-31 August 2019. The focus on the 2019 conference is **Sustainable Entrepreneurship – Innovating a carbon free economy in a thriving planet**; see more details at <https://www.iceird.eu/2019/>.

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
IFA 2020 Congress, **Cancun**, Mexico, 4-8 October 2020 <https://www.ifacancun2020.com>

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

2020 SMU David R Tillinghast Global Taxation Conference, Singapore Management University's School of Law, 31 March and 1 April 2020. The conference is organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation. Contact
Sam Sim (Co-chairman of David R Tillinghast Conference 2020)
Email: tysim@smu.edu.sg
Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)
Email: vincentooi@smu.edu.sg

The Tax Research Network's 28th Annual Conference will be held from 9 -11 September 2019 at the University of Central Lancashire (UCLan), Preston, UK. The TRN draws together tax scholars, practitioners and policymakers from around the world to discuss all aspects of tax research. As in previous years, the main conference will incorporate a Doctoral Colloquium for PhD students and post-doctoral early career researchers. We will be holding a Tax Education day on Wednesday 11 September 2019.
Registration is open here: <https://www.uclan.ac.uk/venue-hire/tax-research-network-annual-conference.php>

Other useful tax and law related conference websites include the
International Bar Association: http://www.ibanet.org/Conferences/conferences_home.aspx
IBFD Course calendar
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
International Events and Law Conferences <http://internationaleventsandlawconferences.yolasite.com>
Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>
New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>
Practising Law Institute <http://www.pli.edu/>

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New York County Lawyers Association <http://www.nycla.org>
American Bar Association Taxation CLE topics
http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html
New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>
For Australian ones <http://www.hg.org/legal-events-australia.asp>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index
<http://www.interdok.com/mind>
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

14 Recent publications

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

Local

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

What Now for Australian Labor's Climate Change Policy? Learning From UK Climate Change Levy, Teck Chi Wong, 23 July 2019

Is Newstart Really the Pacesetter Scott Morrison Says It Is? Teck Chi Wong, 18 July 2019

Understanding the Tax Price of Charitable Giving, Teck Chi Wong, 16 July 2019

Are most people on the Newstart unemployment benefit for a short or long time? Peter Whiteford, 29 July 2019

No case for tightening the age pension means test: A response to Michael Keane's analysis, Andrew Podger, 26 July 2019

What now for Australian Labor's climate change policy? Learning from UK climate change levy, **Justin Dabner**, 23 July 2019

Tax Sparing Agreements and Foreign Direct Investment in Developing Countries, Céline Azémar and Dhammika Dharmapala, 08 August 2019

On Any View, the Case for Higher Compulsory Super Hasn't Been Made, Brendan Coates and Owain Emslie, 05 August 2019

Grattan Institute Attacks the Wrong Target – Pension Assets Test Is the Problem, Andrew Podger, 05 August 2019

Australia. Treasury *Review of the Tax Practitioners Board - Discussion Paper*, July 2019
<<http://treasury.gov.au/sites/default/files/2019-08/c2019-t398919-discussion.pdf>>

(2019) 5 (5 & 6) *Australian Tax Law Bulletin*

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

Tax in a changing world — change is the new black - **Andrew Mills**

Associations, connections and “groupings” that can result in aggregation or combinations for tax Purpose - Karen Payne

SMSF audit cases — impact for auditors and beyond - Tracey Scotchbrook

Digitalisation and future tax policy design - **Sylvia Villios**

Hayne, KM ‘On royal commissions’, Centre for Comparative Constitutional Studies Constitutional Law Conference 2019 – Melbourne Law School – 26 July 2019

<http://alumni.online.unimelb.edu.au/s/1182/images/editor_documents/MLS/cccs/on_royal_commissions_-_the_hon_k_m_hayne.pdf>

[Type here]

Hodgson, Helen & Hamilton, Myra ‘Voluntary super: a good way to increase women’s dependence on men’ *The Conversation* 29 July 2019 <<https://theconversation.com/voluntary-super-a-good-way-to-increase-womens-dependence-on-men-120979>>

(2019) 25 (2) *New Zealand Journal of Taxation Law & Policy* June 2019

Editorial - **Adrian J Sawyer** and **Lin Mei Tan**

GAAR (Anti-avoidance) v GAAR (Anti-abuse) - **Julie Cassidy**

Tax Fraud in China: Collusion between Employer and Employee to Evade Individual and Corporate Tax - Zhiyuan Wang, Vida Botes and Howard Davey

Small Tax Dispute Resolution in New Zealand: Is There a Better Way? A Consideration of Overseas Processes - **Melinda Jone** and **Andrew Maples**

A Bit of Tax for the Revenue Authority: The Taxation of Cryptocurrency in New Zealand - Some Initial Thoughts - **Andrew Maples**

Smith, Julie ‘The National Breastfeeding Strategy is a start, but if we really valued breast milk we’d put it in the GDP’ *The Conversation* 5 August 2019 <<https://theconversation.com/the-national-breastfeeding-strategy-is-a-start-but-if-we-really-valued-breast-milk-wed-put-it-in-the-gdp-121302>>

Williams, Neil; **Burnett, Chloe** and Palaniappan, Surya ‘Statutory construction – a method’, in: Williams, Neil (ed) *Key issues in public law*, Alexandria, NSW, The Federation Press, 2018, 256 pages: ISBN 9781760021580. Hardcover \$170.00

Overseas

British Tax Review Issue 3 2019

Current Notes

The Draft Non-Contentious Probate (Fees) Order 2018 -Laura Kermally

The April 2019 Loan Charge - Michael Blackwell

UK accelerated depreciation policy in an international context - Andrew Harper and Li Liu

Finance Act 2019 Notes

Editorial: Finance Act 2019—just a side show? Gary Richards

Section 13: disposals by non-UK residents; and Schedule 1: chargeable gains accruing to non-residents - Giles Clarke

Section 13: disposals by non-UK residents; and Schedule 1, paragraph 21: Schedule 5AAA to the Taxation of Chargeable Gains Act 1992—UK property rich collective investment vehicles - Sarah Squires

Section 15 and Schedule 3: offshore receipts in respect of intangible property - Anne Fairpo

Section 16 and Schedule 4: avoidance involving profit fragmentation arrangements - Philip Baker

Section 18 and Schedule 6: diverted profits tax - Dan Neidle

Section 19: hybrid and other mismatches: scope of Chapter 8 and “financial instrument” - Barbara Onuonga

Section 21: permanent establishments: preparatory or auxiliary activities - Philip Baker

Section 22 and Schedule 7: payment of CGT exit charges; Section 23 and Schedule 8: corporation tax exit charges - Timothy Lyons

Section 24: group relief: meaning of “UK related” company - Gary Richards

Section 25 and Schedule 9: intangible fixed assets: restrictions on goodwill and certain other assets - Anne Fairpo

Section 26: intangible fixed assets: exceptions to degrouping charges - Gary Richards

Section 27 and Schedule 10: corporation tax relief for carried-forward losses - Ashley Greenbank

Section 32 and Schedule 13: temporary increase in annual investment allowance - Andrew Harper and Li Liu

Sections 30–35: capital allowances - Glen Loutzenhiser

Section 36 and Schedule 14: leases: changes to accounting standards etc - Michael Everett

Section 39 and Schedule 16: entrepreneurs’ relief - Peter Rayney

Sections 42–46: stamp duty land tax - Susan Ball

[Type here]

Section 47: stamp duty: transfers of listed securities and connected persons; Section 48: SDRT: listed securities and connected persons - Nigel Poplewell

Section 52 and Schedule 17: VAT treatment of vouchers - Dilpreet K Dhanoa

Section 53 and Schedule 18: VAT groups: eligibility - Philippe Gamito and Karen Killington

Section 66: residence nil-rate band - Richard Wallington

Section 83: resolution of double taxation disputes - Philip Baker

Section 84: international tax enforcement: disclosable arrangements - Philip Baker

Section 87: voluntary returns - Sandra Eden

Section 90: minor amendments in consequence of EU withdrawal - Timothy Lyons

Case Notes

Praesto Consulting UK Ltd v HMRC: input tax credit—a focus on substance and reality - Rebecca Sheldon

Ball UK Holdings Ltd v HMRC (FTT and UT): tax law and accounting standards - Edward Walker-Arnott and Michael Hunt

Article

The Relevant Economic Activity Test and its Impact on the International Corporate Tax Policy Framework - Vikram Chand and Benjamin Malek 394

Book Reviews

Tax Design and Administration in a Post-BEPS Era (Birmingham: Fiscal Publications, 2019), by **K Sadiq, A Sawyer and B McCredie** (eds) - Glen Loutzenhiser

Nexus Requirements for Taxation of Non-Residents' Business Income (the Netherlands: IBFD, 2019), by S. Gadžo - Christiana HJI Panayi

Introduction to Transfer Pricing (the Netherlands: Wolters Kluwer, 2015), by J Monsenego - Christiana HJI Panayi

Landmark Cases in Revenue Law (Oxford: Hart Publishing, 2019), by J Snape and D de Cogan (eds) - **Adrian Sawyer**

Bulletin for International Taxation Number 6/7 - 2019 contains the following:

IFA Congress articles

United Kingdom/International - President's Welcome - Murray Clayson

Australia/New Zealand/United Kingdom/United States/European Union/OECD/International
Are We There Yet? International Implementation of Hybrid Mismatch Rules - Mark Brabazon

United Kingdom/European Union/OECD - Extracting the Digit: Recent UK Reforms and New Proposals for Taxing the Digital Economy - Anna Burchner

OECD/International - Interest Deductibility: Implementation of Action 4 of the OECD/G20 Base Erosion and Profit Shifting Project and the Future of Transfer Pricing of Intra-Group Finance - **Chloe Burnett**

United Kingdom/European Union/OECD - The UK General Anti-Avoidance Rule: Transplants and Lessons - Judith Freedman

European Union/International - Current and Recurring Issues with Taxing Financial Services under VAT - Robert F van Brederode and **Richard E Krever**

Tax treaty case law monitor

United Kingdom/OECD - Fowler v. HMRC and the Murky Waters of Treaty Interpretation - Alex Jupp and Joshua Atkinson

United Kingdom/OECD/International - Permanent Establishment Profit Attribution: United Kingdom Courts Examine the "Authorised OECD Approach" - Jonathan Schwarz

Tax treaty monitor

OECD/International - Why Can't the English ...? John F Avery Jones

OECD/International - Comment from a German (Language) Perspective - Michael Wichmann

OECD/International - Ensuring Appropriate Treaty Relief for Collective Investment Vehicles - Keith Lawson and Katie Sunderland

de Pietro, Carla (ed) *New perspectives on fiscal state aid*, Kluwer Law International, 2019

European Taxation Number 8 - 2019

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Luxembourg - Recent Luxembourg Tax Trends in the Private Equity Environment - Jean Schaffner and Charles Duro

European Union - Is ATAD a Black Hole? The Impact on International Tax Planning - Thomas Kollruss

EU update - Commission - Mery Alvarado; Council - Mery Alvarado
CFE news

Opinion Statement FC 1/2019: CFE Response to the OECD Consultation Document: Addressing the Tax Challenges of the Digitalising Economy

CFE Fiscal Committee

In this Opinion Statement, submitted on 5 March 2019, the CFE discusses the OECD Consultation Document: Addressing the Tax Challenges of the Digitalising Economy

What's going on in ...

Austria - Cooperative Compliance in Austria - Florian Fiala and Lisa Ramharter

Greece - Amendments to the Thin Cap Rule, the CFC Rule and the GAAR Following ATAD Implementation - Vassilis Dafnomilis

Greece - Underlying Foreign Corporate Tax Credits in the Greek Tax Treaty Network - Loukas Panetsos

Italy - Italian Supreme Court Decision on Indirect Taxation Applicable to a Surrender of Usufruct Rights over Immovable Property - Raimondo Rossi

Italy - Recent Legislation on the Tax Regime Applicable to “Retired Migrants” - Stefano Serbini

International Transfer Pricing Journal Number 4 - 2019

European Union - The Recent Decisions of the European Commission on Fiscal State Aid: An Analysis from a Transfer Pricing Perspective - Alexandra Miladinovic and Raffaele Petrucci

International - Simple Solutions for Complex Transfer Pricing Cases: A Possible Comeback of Rules of Thumb - Andreas Riedl and Oskar Protas

International - Cognitive Biases in Functional Analysis Interviews – Part 2: Biases Affecting Pre-Interview Briefing and Actual Interview - Aditya Pansé

International - The OECD Public Consultation Document on Addressing the Tax Challenges of the Digitalization of the Economy: Strengths and Weaknesses of the Three Proposals for Revising Profit Allocation and Nexus Rules - Alessandro Samari

Recent developments

India/United States - Bilateral Agreement Signed between India and the United States for the Exchange of Country-by-Country Reports - Vispi T Patel, Yash V Rajpurohit and Anwesha Bandyopadhyay

Nigeria - Revised Transfer Pricing Regulations in Nigeria – Implications for Transfer Pricing Audit Process - Victor Adegite

Pakistan - Reporting Requirements in Pakistan for Foreign Multinationals - Bilal Hassan

Saudi Arabia - Transfer Pricing Regulations in Saudi Arabia - Adheela Abdul Raheem

Loutzenhiser, Glen *Tiley's Revenue law*, 9th ed, Oxford, Hart Publishing, 2019, ISBN 9781509921331; Paperback \$126.00; EPUB eBook (Watermarked) \$100.79; PDF eBook (Watermarked) \$100.79

15 Quotable quotes

“A UK politician is under fire for banning his staff from using 18 common words and phrases, prompting an immediate social media backlash.

According to ITV News, Conservative MP Jacob Rees-Mogg issued the strange new rules to employees last week after he was named as the new leader of House of Commons.

The orders came in the form of a “style guide” which includes 18 “banned words/phrases”.

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They include words such as very, ongoing, hopefully, unacceptable, equal, lot, got, yourself, speculate, ascertain and disappointment.

The use of “too many I’s” is also on the hit list, along with phrases like due to, invest in and meet with.

Terms including “no longer fit for purpose”, “I am pleased to learn” and “I note/understand your concerns” are also now frowned upon.

Mr Rees-Mogg has also included some strict new orders regarding grammar and punctuation, with full stops after titles like Miss or Ms no longer welcome.

Staff have been told not to use a comma after the word “and”, to include a double space after full stops and to always check their work.”

Source: Carey, Alexis ‘UK politician's ‘ridiculous’ style guide to staff leaked to press’, news.com.au 29 July 2019 <<https://www.news.com.au/finance/work/leaders/uk-politicians-ridiculous-style-guide-to-staff-leaked-to-press/news-story/97aff6609f0bbceb7dd8f7cf8de9555a>>

“Reasoned debates about issues of policy are now rare. (Three or four word slogans have taken their place.)

Political, and other commentary focuses on what divides us rather than what unites us. (Conflict sells stories; harmony does not.) And political rhetoric now resorts to the language of war, seeking to portray opposing views as presenting existential threats to society as we now know it.

Trust in all sorts of institutions, governmental and private, has been damaged or destroyed. Our future is often framed as some return to an imaginary glorious past when the issues that now beset us had not arisen.”

Source: Hayne, KM ‘On royal commissions’, Centre for Comparative Constitutional Studies Constitutional Law Conference 2019 – Melbourne Law School – 26 July 2019 <http://alumni.online.unimelb.edu.au/s/1182/images/editor_documents/MLS/cccs/on_royal_commissions_-_the_hon_k_m_hayne.pdf>

“Former Australian Tax Office director of significant debt collections Aris Zafiriou is a guy who knows how to ruffle feathers. ... But it’s Zafiriou’s latest decision to address the wonks at the Tax Institute’s October conference which has really put the tax crowd in a lather. He’s due to lead a session teaching business types and tax consultants how to “understand” the reach of the ATO’s powers, including “tools and tactics the ATO may use to recover unpaid tax liabilities”.

In other words, the former top cop on the white collar beat lifting the lid on the tax office’s best strategies. It’s compelling stuff. But his mates left behind at the ATO still working to nab tax cheats aren’t stoked.”

Source: Koziol, Michael & Hutchinson, Samantha ‘CBD – Changing sides’ *Sydney Morning Herald* 29 July 2019 p 2

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ATTA News September 2019

<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.

I hope those in the southern hemisphere are enjoying the start to spring.

The ATTA Executive is delighted to announce that the recipient of the 2019 ATTA Promoting Women in Tax Academia Scholarship is Christine Peacock from Federation University. The scholarship was established to provide financial assistance for one female academic at the level of Lecturer or Senior Lecturer with attendance and presentation of a paper at the annual ATTA conference. We look forward to seeing Christine present her research at the 2020 ATTA conference in Hobart.

You will see at [3] that we have included a call for expressions of interest for funding from the strategic spending initiative. These are funds remaining from the strategic funding that was agreed at the 2017 ATTA conference.

You will find details on the 32nd Annual ATTA conference in Hobart below. Remember that the Super Early Bird registration for the 2020 conference is at the end of this month (30 September).

I am heading to the Tax Research Network conference next week (at the time of writing). This year it is in Preston, Lancashire (9-11 September). ATTA is well represented with half a dozen ATTA members presenting on the first day alone.

All the best,
Lisa Marriott
President – ATTA

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2 ATTA's 32nd Annual Conference Call for Papers

We invite you to submit a paper for the upcoming Australasian Tax Teachers' Association's 32nd Annual Conference. The theme of the conference is 'Small Business and Innovation: Does the Taxation Law support or hinder growth?'

The Tasmanian School of Business and Economics will host the conference at The Old Woolstore, Hobart from 22nd to 24th January 2020.

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 22 January 2020 where they can present their work.

Six conference fee scholarships will be provided for PhD students. Please complete the scholarship application form in this newsletter. Please return the completed form by **15 September 2019** if you wish to be considered for a scholarship.

Prizes for the best tax research paper and the best PhD student paper will be awarded. If you wish to present at the main conference, email your abstract of no more than 500 words to John McLaren at john.mclaren@utas.edu.au deadline for submissions has been extended to **15 October 2019**. We will advise you of acceptance by 1 November 2019. If you wish to present at the PhD symposium, email your abstract to John McLaren at john.mclaren@utas.edu.au by **15 October 2019**. We will advise you of acceptance by 1 November 2019.

Registration is available now. Registration options are as follows and include GST:
Super Early Bird: \$620 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 30 September 2019
Early Bird: \$640 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 29 October 2019
Full Fee (after 29 October): \$650 (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: \$60; Conference dinner only: \$180; and Closing function only: \$65
Prices are in Australian Dollars
If you have any questions, please contact Kirstie Cerone at Kirstie.cerone@utas.edu.au or visit the conference website at <http://www.utas.edu.au/atta-2020>.

3 Strategic Spending Initiative

At the 2017 ATTA Conference, it was agreed that A\$10,000 would be allocated for strategic spending initiatives that were of value to the ATTA community. At the time, two projects were approved for funding:

1. Advancing Women in Tax Scholarship: A\$1,000 / year for five years to be awarded by way of a scholarship to assist new, female academics to attend and present at the next ATTA conference; and
2. Conference Paper Digitisation: a project to digitise past ATTA conference papers.

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A\$5,000 was allocated to each project. The first project is ongoing and has two years remaining. The second project was successfully completed under budget. Accordingly, we would like to ask for expressions of interest for funding of a new project that has relevance and value to the ATTA organisation and ATTA members. The available funding is around A\$2,000.

Please send an Expression of Interest to Lisa Marriott (lisa.marriott@vuw.ac.nz) by **30 November 2019**. Decisions on allocation of funds will be made by the ATTA Executive. The successful applicant or applicants will be announced at the ATTA conference in January 2020.

Your expression of interest should include:

- a) Brief detail of the project, including projected cost breakdown; and
- b) An indication of the benefit to the ATTA community from the funding.

4 OUP ATTA Doctoral Series 2019: Call for Applications

We are delighted 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 ninth publication in the Series. Past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin, Theuns Steyn, Caroline Dick, Ann Kayis-Kumar and John Minas.

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 to be considered for possible publication in the series in that year. For 2019, the cut-off date is **1 November 2019**. The successful applicant will be announced at the ATTA conference in January 2020.
4. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
5. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
6. Doctoral submissions may include PhD or SJD theses which have been through the examination process.
7. The DSEB may decide not to publish any submissions received in a particular year. There will not be more than one winner in any year.
8. Any publication is subject to a contractual agreement between the author and OUP and will be subject to OUP's standard approval processes including approval by the Delegates of the Press.
9. 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.

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Please send submissions on or before the cut-off date of 1 November 2019 to Adrian Sawyer: Adrian.Sawyer@canterbury.ac.nz. The submission should include:

- a) a copy of the thesis
- b) a brief statement on the status of the award (whether awarded or approved)
- c) details of the supervisors of the degree and
- d) copies of the examiners' formal reports on the thesis.

Regards

The Doctoral Series Editorial Board

5 2019 Business Law Section Baxt Prize

The Business Law Section of the Law Council of Australia is delighted to announce the terms of the 2019 Baxt Prize for legal writing in the areas of Australian corporations law, Australian competition law and Australian taxation law.

The prize is open to authors under the age of 35 who published a referred article in a journal ranked A* or A in the Australian Business Deans Council Journal Quality List between 1 July 2018 and 30 June 2019. This year the Baxt Prize is valued at \$7,500.

We ask your help in:

- nominating a meritorious article for consideration for the Baxt Prize, and
- bringing the Baxt Prize to the attention of eligible authors.

Information about the Baxt Prize and a nomination form can be found by following the below link;

<https://www.lawcouncil.asn.au/business-law/baxt-prize>

Please note the closing date for applications for the 2019 Baxt Prize is **30 September 2019**.

If you have any questions about the Prize, please contact Jessica Morrow at the Law Council of Australia on jessica.morrow@lawcouncil.asn.au

Professor Pamela Hanrahan | Professor of Commercial Law and Regulation

Deputy Head, School of Taxation and Business Law

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6 Patron's Award for Judicial Engagement

The Hon Tony Pagone, former judge of the Federal Court, has offered to sponsor an annual ATTA Patron's Award for ATTA members. The award will be for tax academic engagement with the judiciary. This could, for example, be for a significant analysis of a judicial decision or for an academic whose work is cited in a significant way in a judicial decision.

The aim of the award is to draw attention, both to members of the academy and members of the judiciary, to the importance of continuing dialogue between the two.

The award is \$1,000. The inaugural award will be presented at the ATTA conference in 2020 by Justice Pagone.

Nominations are now open for this award. The closing date for nominations is **30 November 2019**.

In the first instance, please send nominations to Lisa Marriott (lisa.marriott@vuw.ac.nz).

Nominations will need:

- the name of the person who is nominated for the award
- detail of the engagement with judiciary

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The award winner will be determined by the ATTA Executive, taking into account the depth and breadth of the engagement activity. An award will not be given in any year if no eligible nominations are received.

We thank Justice Pagone for his support with this initiative.

7 Arrivals, departures and honours

ATTA Member to do Sydney to Gong Ride for MS on Sunday, 3 November 2019

ATTA members and subscribers to ATTA newsletter,

I am doing the MS ride again this year. Please consider making a donation. Many thanks to those of you who have donated in previous years.

Dale Bocabella

<https://www.msgongride.org.au/index.cfm?fuseaction=donorDrive.participant&participantID=34375>

PS: I am aiming at 2 hours and all donations above \$2 are tax deductible.

Promoting Women in Tax Academia Scholarship

The ATTA Executive is delighted to announce that the recipient of the 2019 ATTA Promoting Women in Tax Academia Scholarship is **Christine Peacock**. 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 Christine present her research at the 2020 ATTA conference in Tasmania.

“Independent law firm Corrs Chambers Westgarth has elevated a “leading tax lawyer”, **Cameron Rider**, to its partnership team. Mr Rider was previously partner at a law and accountancy law firm and has worked in a professor and director of taxation studies capacity at a Melbourne university.”

Source: Neilson, Naomi ‘Corrs recruits 1 to partner’ *Lawyers Weekly* 21 August 2019

8 2020 UNSW Research Fellowship Program is Now Open!

We would like to announce the opening of the 2020 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 2nd November 2019, please refer to the detail on the website.

[Type here]

For any further questions, please contact:

Fiona Martin: f.martin@unsw.edu.au

Anil Hargovan: a.hargovan@unsw.edu.au

Lydia McDonnell: l.mcdonnell@unsw.edu.au

Regards,
TBL Research Fellowship Committee

9 Launch of ANU tax clinic

At the Australian National University we are proud to have launched the ANU Tax Clinic on 15 August 2019. I have been fortunate to be part of the team in the Research School of Accounting (ANU College of Business and Economics) that has worked to establish the ANU Tax Clinic, which is part of the National Tax Clinic Pilot.

ANU Accounting students will help unrepresented taxpayers in four new clinics operating in Canberra. The students will be supervised and mentored by experienced Accounting/Tax professionals. ATO Assistant Commissioner, Damien Browne, spoke at the Launch and also in attendance were Tim Brushaber, the ATO's National Tax Clinic project lead, and Assistant Commissioner, Annabel Ferguson. Full eligibility criteria are provided on the clinic website: <https://www.rsa.anu.edu.au/rsa/anu-tax-clinic/>

ANU Media Release link:

<https://www.anu.edu.au/news/all-news/anu-students-help-the-public-with-taxing-questions>



(From left) Associate Dean Bronwen Whiting, Prof Neil Fargher, Dr Sonali Walpola, ATO Project Lead Tim Brushaber, ATO Assistant Commr Damien Browne, ATO Assistant Commr Annabel Ferguson, School of Accounting Director Prof Juliana Ng and Associate Dean Vinh Lu.

Sonali Walpola

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10 New Zealand developments

Taxation (Annual Rates for 2019–20, GST Offshore Supplier Registration, and Remedial Matters) Act 2019 (NZ) sets the annual income tax rates for the 2018-19 tax year and introduces new rules for collecting GST on low value imported goods. Another significant change is ring fencing of rental losses. The new GST rules come into effect on 1 December 2019, and suppliers can register from 1 September 2019.

Social Assistance Legislation (Budget 2019 Welfare Package) Amendment Act 2019 (NZ) increases benefit abatement thresholds, adjusts main benefits annually in line with any upward percentage movement in the average wage and removes the benefit sanction for sole parents who fail to apply for child support. The Act also enables the Commissioner of Inland Revenue to excuse a person receiving an unsupported child's benefit or sole parent rate of benefit from their obligation to apply for child support. The changes are effective from 1 April 2020.

Jonathan Barrett

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.

Federal Court of Australia

Burton v Commissioner of Taxation [2019] FCAFC 141, Logan, Steward and Jackson JJ, 22 August 2019

Taxation – foreign income tax offset – s 770-10 of the *Income Tax Assessment Act 1997* (Cth) – where taxpayer paid tax in the United States on gains made from the sale of certain assets in that country – where gains were also taxable in Australia – where gains were derived on capital account for Australian tax purposes – where 50% capital gains tax discount applied – where 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 tax paid in the United States – whether the capital gains before the application of capital losses and the capital gains tax discount were “included in” the taxpayer’s assessable income for the purposes of s 770-10 – whether the full tax paid in the United States on the gains was paid “in respect of” the Australian net capital gain for the purposes of s 770 10

Taxation – treaty interpretation – Art 22(2) of the double tax convention between Australia and the United States – where Art 22(2) of the double tax convention between Australia and the United States requires Australia to allow as a credit against Australian tax the US tax paid “in respect of income derived from sources in the United States” – whether the gain constitutes “income derived from sources in the United States” – whether the gain “in respect of” which tax is paid refers to the whole of the gain taxed in the United States or the discounted gain taxed in Australia – where the double tax convention was incorporated into Australian law pursuant to s 5 of the *International Tax Agreements Act 1953* (Cth) – whether there is an inconsistency between Art 22(2) and s 770-10 of the *Income Tax Assessment Act 1997* (Cth)

The court orders that:

- 1 The appeal be dismissed.
- 2 The appellant pay the respondent’s costs of and incidental to the appeal, to be taxed if not agreed.

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< <https://jade.io/article/658900>>

Sole Luna Pty Ltd as Trustee for the PA Wade No 2 Settlement Trust v Commissioner of Taxation (No 2) [2019] FCA 1387, Steward, J, 30 August 2019

Costs – where Commissioner of Taxation was successful in relation to issues on primary tax – where taxpayer was successful on the issue of penalties – whether each party should bear their own costs – whether costs should be apportioned

The court orders that:

1 The Respondent’s objection decision with respect to penalty by assessment dated 21 June 2017 for the income year ended 30 June 2013 is set aside and the Applicant’s objection against the penalty assessment is allowed.

2 The Applicant pay 75% of the Respondent’s costs of the proceeding, including costs reserved on 18 May 2018 and 3 August 2018, as agreed or assessed.

3 The proceeding otherwise be dismissed.

<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1387>

Glencore Investment Pty Ltd v Commissioner of Taxation [2019] FCA 1432, Davies J, 3 September 2019

Taxation - transfer pricing – appeal from objection decisions of Commissioner of Taxation – amended assessments raised pursuant to Div 13 of *Income Tax Assessment Act 1936* (Cth) and Subdiv 815-A of *Income Tax Assessment Act 1997* (Cth) – related party international dealing – non-arm’s length dealing for the purposes of Div 13 – for the purposes of Subdiv 815-A conditions operating between two enterprises in their commercial and financial relations differing from those which might be expected to operate between independent enterprises dealing wholly independently – whether consideration paid to applicant by parent company for supply of copper concentrate within arm’s length range (Div 13) – whether profits did not accrue which might have been expected to accrue but for non-arm’s length conditions (Subdiv 815-A) – contract structured as “price sharing” agreement – adjustments made by Commissioner based on hypothesis of market-related contract – whether permissible to restructure contract as a market-related contract for the purposes of applying transfer pricing provisions – identification of hypothetical transaction for comparative analysis – *Chevron Australia Holdings Pty Ltd v Federal Commissioner of Taxation* (2017) 251 FCR 40 – 1995 OECD Guidelines “Recognition of the actual transactions undertaken” – no warrant to restructure agreement – price sharing and quotational period terms in comparable transactions between independent parties – price sharing percentage within an arm’s length range – no discount required for quotational period optionality back pricing term – onus of proof discharged – appeal allowed

Evidence – role of expert witnesses

The court orders that:

Subject to the parties advising the Court otherwise within seven days, the following orders will be made:

1 The objection decisions be set aside.

2 The objections be allowed.

3 The amended assessments for the income years ended 30 June 2007, 30 June 2008 and 30 June 2009 be set aside.

4 The respondent pay the costs of the applicant, such costs to be taxed in default of agreement.

<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1432>

Administrative Appeals Tribunal

Firefighters Benefit Fund of WA Inc and Commissioner of Taxation (Taxation) [2019] AATA 2775, Deputy President Boyle, 20 August 2019

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Taxation and Commercial Division – s 121 Income Tax Assessment Act 1936 (Cth) – “carrying on the business of insurance” – deeming provision – “is taken...to be” – pre-contract representation – contract between association and members – incorporation of term – implied term – collateral contract – decision affirmed

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/2775.html>>

Ariss and Commissioner of Taxation (Taxation) [2019] AATA 2958, Senior Member Dr M Evans, 23 August 2019

Taxation – income tax – whether trust distributions ordinary income and/or personal services income – whether Part IVA applies – entitlement to income tax deductions – whether Applicant entitled to clerical deductions for income attributed to spouse – whether deductions unreasonable amount paid to a related person – whether Applicant entitled to deduction for payments made to an associate – whether Applicant entitled to deductions for personal superannuation contributions – entitlement to income tax deduction for travel expenses where reimbursement already made – whether Respondent out of time to amend assessments – limited amendment period – whether Applicant beneficiary under a trust – whether any person entered into or carried out a scheme for the sole or dominant purpose of the individual obtaining a scheme benefit – decision under review affirmed

<<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/AATA/2019/2958.html>>

New South Wales

Lamont v Deputy Commissioner of Taxation [2019] NSWCA 221, Meagher JA, Gleeson JA and Brereton JA, 06 September 2019

Taxes and duties – income tax – collection and recovery of tax – where judgment given in favour of Commissioner for recovery of income tax, penalties and interest charges – where appellant asserts that he was denied “right” to be represented by a person with no legal qualifications – where appellant contends Supreme Court has no authority to determine question of tax debt without his consent – where appellant contends taxation laws do not apply to him without his consent – where appellant asserts debt discharged by delivery of self-described “promissory note” – appeal dismissed – no question of principle
Held: appeal is dismissed with costs.

<<https://jade.io/article/665757>>

Victoria

Commissioner of State Revenue v The Optical Superstore Pty Ltd [2019] VSCA 197 (12 September 2019) (McLeish, T Forrest and Emerton JJA)

Taxation and revenue – Payroll tax – Contractor provisions – Optometrists directed consultation fees due from services to public be paid to store owner to be held on trust for optometrist – Optometrists required to be paid reimbursement amount from trust calculated by reference to hours worked – Balance of consultation fees payable to trustee as occupancy fee for use of premises – Whether amounts reimbursed to optometrists were ‘amounts paid or payable ... for or in relation to the performance of work’ – Payroll Tax Act 2007 s 35(1), Payroll Tax Act 1971 s 3C(2)(c) – Whether Tribunal finding foreclosed judge from considering whether amounts ‘paid or payable’ – Whether judge erred in construing meaning of ‘paid or payable’ – *Alcan (NT) Alumina Pty Ltd v Commissioner of Territory Revenue (NT)* (2009) 239 CLR 27, *Federal Commissioner of Taxation v Consolidated Media Holdings Ltd* (2012) 250 CLR 503, applied – Whether distributions to beneficiary under express trust comprised funds already owned by beneficiary – *Carter Holt Harvey Woodproducts Australia Pty Ltd v The Commonwealth* (2019) 93 ALJR 807, applied – Whether judge incorrectly distinguished *Murdoch v The Commissioner of Pay-Roll Tax* (1980) 143 CLR 629, *Newcastle Club Ltd v Commissioner of Taxation* (1994) 53 FCR 1, *Freelance Global Ltd v Chief Commissioner of State Revenue* [2014] NSWSC 127.

Words and phrases – ‘paid’ – ‘payable’.

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Held:

89. In these circumstances, we see no basis for remitting to the Tribunal the question whether the distributions were 'for or in relation to the performance of work'. Nor, subject to anything the parties may wish to say, do we currently see any utility in having the Tribunal reconsider the 'paid or payable' question. That is because we perceive no basis, at present, upon which it could be said that the distributions in question were not amounts 'paid or payable' as we have construed that expression. However, since the Commissioner did not seek a determination of that issue in this Court we will give the parties an opportunity to make submissions, if so advised, on that point and the relief that should follow.

90. In the circumstances, we will order that the orders of the Tribunal be set aside. We will direct the parties to submit draft orders, and submissions (if necessary), as to the consequential orders that should be made. We will also direct the parties to make any submissions as to costs (in the Court and the Tribunal). We encourage the parties to reach agreement on these matters, but propose in any event to deal with all outstanding issues on the papers.

<<https://jade.io/article/666546>>

Colin Fong

12 Call for papers and submissions

The International Conference on Tax Administration is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. The theme of the 2020 conference will be **New Frontiers in Managing Revenue Systems**. The conference will explore latest developments in revenue administration in Australia and overseas. These include (but are not limited to):

- cutting-edge initiatives in service delivery and compliance (digital and data use, tap and go, AI, algorithm, etc);
- data policy, ethical exploitation, cyber security and new developments in regulating data platforms;
- globalisation of revenue administration; and
- tax dispute resolution and new approaches to protect the vulnerable (elderly, impaired, remote, etc).

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 tblconferences@unsw.edu.au with the subject 'Tax Admin Conference Call for Papers 2020' by end of **Friday 29 November 2019 (Sydney time)**.

A Steering Committee will select papers for the conference and will advise you of its decision by mid-December 2019. Full papers will be required to be submitted by early March using the conference template. Selected papers will be published in a special issue of the *eJournal of Tax Research* (an A-ranked journal in the Australian Business Dean Council's List of Quality Journals).

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The Cedric Sandford Medal will be awarded to the best paper presented at the conference (only for papers submitted on time). The medal is in memory of the late Emeritus Professor Cedric Sandford and is judged by an independent expert panel.

Enquiries

Professor Fiona Martin f.martin@unsw.edu.au

Professor Binh Tran-Nam b.tran-nam@unsw.edu.au

2020 SMU David R Tillinghast Global Taxation Conference

Singapore Management University's School of Law is pleased to announce this call for papers for the 2020 SMU David R Tillinghast Global Taxation Conference. The conference is to be held at the SMU School of Law, Singapore on 31 March and 1 April 2020

The conference is proudly organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation.

The organising committee welcomes any paper dealing with any of the three categories under the overall conference theme BEPS 2.0: Voices from a Digital Asia:

- Examining/Developing Digital Taxation Principles with an Asian Perspective
- Dealing with Disruption from the Industry and Taxpayers' Perspective
- Impact of Digitalisation on Tax Policy and Tax Administration

Guidelines

Early proposal of topic:

- Those participating are encouraged to send an informative abstract of not more than 250 words by 30 November 2019;
- Comments will be communicated by 15 January 2020.

Final submissions should:

- Be in English and contain full literary citation of sources; and
- Be in publishable form and submitted with a version in Microsoft Word format;
- Be between 3,500 and 12,000 words in length excluding footnotes.

Contact

Sam Sim (Co-chairman of David R Tillinghast Conference 2020)

Email: tysim@smu.edu.sg

Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)

Email: vincentooi@smu.edu.sg

The organising committee of the *International Conference of Chinese Tax and Policy* is pleased to announce this call for papers for the 2019 conference. The conference is to be held at the University of Auckland, Auckland, New Zealand on December 8-9, 2019.

The conference is jointly organised by The University of Sydney Business School (<http://sydney.edu.au/business>), the *Journal of Chinese Tax and Policy* (<https://openjournals.library.sydney.edu.au/index.php/JCTP>), the Department of Public

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Economics of Xiamen University (<http://czx.xmu.edu.cn/user/index.asp>) and the University of Auckland (<https://www.auckland.ac.nz/en.html>).

The organising committee welcomes any paper dealing with the conference theme:
International Trade, the Digital Economy and the Impacts of Recent Chinese Tax Laws and Policies

Possible Topics/Streams

- The impact of China's international tax laws and policies on promoting trade.
- The progress of the drafting changes to China's tax law and ancillary documentation and its impact on international transactions and investment.
- The structural impact of China's recent Individual Income Tax reforms.
- Examination of China's corporate and industry tax burden in light of recent tax reforms.
- China's digital economy and tax implications.
- E-commerce in China and its income redistribution effects.

Please note, the topics are not limited to the above themes, please feel free to submit your paper if it is related to the major theme.

All accepted papers have the priority to be selected for publication in the *Journal of Chinese Tax and Policy*, subject to an international blind peer-review process.

Submission Guidelines

- Please submit an abstract in English of 300 words.
- Please provide the final paper in English, and please provide the original Chinese version if the work has been translated.
- If translation is required for the paper, please contact the *Journal of Chinese Tax and Policy*.

Please send all submissions to jctjournal@gmail.com before 30 September 2019.

Registration costs

There is no fee for participants.

Contact

Xi Nan (Nancy), Jun Zhao (David)

Email: jctjournal@gmail.com

Eva Huang

Editor, the Journal of Chinese Tax and Policy

Email: eva.huang@sydney.edu.au

2020 University of North Carolina Tax Symposium

April 17th & 18th 2020, Chapel Hill, NC. Announcing the University of North Carolina's Twenty-Third Annual Tax Symposium

The University of North Carolina is organizing its twenty-third annual tax symposium, designed to bring together leading tax scholars from economics, accounting, finance, law, political science, and related fields. The symposium will be held in Chapel Hill on Friday afternoon and Saturday morning, April 17th & 18th 2020, and will be sponsored by the KPMG Foundation and the UNC Tax Center. The goal is to bring together scholars from different areas who share a common interest in current tax research. Previous conferences have been very successful, and we anticipate the same this year.

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PAPER DETAILS: Papers should be well developed, but at a stage where they can still benefit from the group's discussion. Travel and lodging expenses for presenters will be reimbursed up to \$500.

PAPER SUBMISSION PROCEDURE: Please submit an electronic PDF version of the paper no later than December 15, 2019 to: taxsymposium@kenan-flagler.unc.edu

We will select papers by January 31, 2020.

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

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

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

13 Heidelberg Tax Research Fellowship - call for applications

The main focus of the Steuerrechtswissenschaftliche Vereinigung Heidelberg e.V. is to support research and teaching in the field of national, international, and European public finance and tax law at the Institute for Public Finance and Tax Law of Heidelberg University. Therefore, the Steuerrechtswissenschaftliche Vereinigung awards research fellowships to excellent international tax researchers in order to enable them to conduct a defined research project at the Institute and to engage in scholarly interaction.

Eligibility requirements: The Heidelberg Tax Research Fellowship is open to all international scholars who intend to conduct a research project that correlates with the Institute's fields of research. Priority will be given to researchers at an early stage of their scientific career (doctorate and post-doctorate level). The fellows are expected to spend their fellowship in residence, to present their research project at the regular work-in-progress seminars and to publish its outcome with reference to the fellowship award.

Fellowship awards: The fellows have access to the Institute's library and to other research infrastructure of the Institute, a shared desk and computer space and the opportunity to sit in selected advanced classes with the instructors' permission. In addition, fellows are strongly encouraged to participate in the Institute's academic life which includes public lectures, seminars, conferences, work-shops and lunch discussions.

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In addition, fellows will receive a grant that will be specified on an individual basis. It is expected, however, that the major part of living expenses and travel costs is borne by the fellow or his/her home institution.

The fellowship will be granted for a period of at least one month and up to a maximum of twelve months.

Deadline for submissions: Applications may be submitted at any time, at least eight weeks prior to the intended research stay.

Applying for the fellowship: In order to apply for a Heidelberg Tax Research Fellowship, please provide the following information:

- Cover letter (one page maximum)
- Curriculum vitae (three pages maximum)
- List of publications
- Project description (1,000 words maximum)

Applications should be submitted via e-mail to daniel.drescher@jurs.uni-heidelberg.de.

14 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 2019. 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

15 Tax and related meetings

Local

An Update and Overview from the Inspector-General of Taxation and Taxation Ombudsman

The role of the Inspector-General of Taxation and Taxation Ombudsman is evolving. Understanding that the IGTO can assist small business taxpayers and their advisers is important for your business and practice. Learn:

§ **Who** the IGTO is and how you can contact us;

§ **What** we can investigate and the independent access and review rights that we have for these purposes;

§ **When** we can investigate and how this may fast track taxpayer outcomes; and

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§ **How** we investigate and the outcomes we can provide

With your input, IGTO can improve the tax outcomes not just for a complainant but ultimately the administration of taxation laws for ALL taxpayers.

Karen Payne, Inspector-General of Taxation & Taxation Ombudsman will be presenting a research seminar at UNSW Business School. Please hold the date for this event.

Session details

When: 3-5pm, Tuesday October 15, 2019 (including drinks)

Where: Business Lounge, Level 6 UNSW Business School (entry through Gate 2)

Register here: <https://karenpayne.eventbrite.com.au>

About Karen Payne



Ms Karen Payne was appointed Inspector-General of Taxation & Taxation Ombudsman commencing on 6 May 2019. She leads the Taxation Ombudsman complaints management service for taxpayers and advisers and the Inspector-General of Taxation's review and public reporting function, both of which are directed at improving the tax administration system for all taxpayers.

Ms Payne was previously a Member of the Board of Taxation as well as the inaugural Chief Executive Officer of the Board of Taxation. She was formerly a partner with MinterEllison, specialising in corporate and international tax for mergers and acquisitions, and capital raising for the financial services, mining, energy, and utilities sectors. Her career includes a broad range of experience (legal, accounting, audit, education and tax return preparation) across a diverse range of taxpayers (including individuals, trusts, companies and partnerships).

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

For the call for abstracts and registrations see item 2 of this ATTA News.

For more information, please contact:

• john.mclaren@utas.edu.au

<http://www.utas.edu.au/atta-2020>

Summer 2020 Intensive Courses The UNSW School of Taxation and Business Law will be offering a range of Masters courses over the Summer Break. These courses are available for professionals interested in undertaking additional study and UNSW Masters students.

Comparative Tax Systems (TABL5544)

The course provides students with a comparative overview of the tax systems of various countries, with a view to developing a conceptual and practical understanding of the reasons why tax systems differ (and why they are sometimes so similar). The objectives of the course are to help students understand the characteristics that tax systems have in common, the areas in which tax systems differ, and the factors (legal, institutional, political, economic, social and cultural) that cause the similarities and differences. Chris Evans, Session dates: 9.30-5pm, 7-10 January 2020, Kensington Campus

Specific Tax Jurisdictions: North America (TABL5535)

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This course involves a detailed study of the domestic taxation laws of a selected country in North America (on this occasion the USA) and is taught with the assistance of a person expert in the taxation laws of that jurisdiction. Particular attention will be paid to the domestic taxation laws of that selected country from the perspective of an international investor in that country and comparisons of those rules with international norms or the rules of other commercially important jurisdictions will be made. Students in this course will develop an understanding of where the chosen jurisdiction fits into the scheme of world tax systems and the expectations of the OECD and its member states. Henry J Lischer Jr, Session dates: 9.30-5pm, 14 – 17 January 2020, Kensington Campus

Asia Pacific Tax Regimes (TABL5504)

This course is designed to give students an understanding of cross border tax planning in the Asia Pacific region. There is a particular focus on the structure and content of the international tax systems of Singapore, Hong Kong and China. Subject to teacher availability other countries in the region may be included. Students will also be asked to consider how Australia's controlled foreign company measures impact on investments by Australians into those jurisdictions and how, if at all, these measures discourage such investments.

Consideration will also be given to investments from these jurisdictions into Australia.

Professor Nolan, Session dates: 9.30-5pm, 21 – 24 January 2020, Kensington Campus

Want to know more? Please email tbl@unsw.edu.au

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email,

nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz

Overseas

American Accounting Association Calls for paper website

<http://aaahq.org/calls/default.cfm>

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

Institute for Fiscal Studies Conferences and seminars

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

Institute for Austrian and International Tax Law 2019/2020 events: The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

October 2019

- October 04, 2019 Klaus Vogel Lecture
- October 07, 2019 IFA-Event: "Dispute Resolution"
- October 09-10, 2019 Conference: "Tax Compliance: Exploiting the Potential of AI, Robotics and Data Analytics" (Geneva)
- October 11, 2019 Workshop: "Vienna Multi-Stakeholder Group on Improving Cross-Border Dispute Resolution: New Technology" (Geneva)
- October 14, 2019 WU Transfer Pricing Symposium: "Attribution of Profits to Permanent Establishments: Current Developments, Relevant Issues, and Possible Solutions"
- October 14, 2019 Colloquium: "Current Developments in European and International Tax Law", Paul-John Loewenthal, Stefan Brunsbach
- October 16, 2019 Defensio, Raphael Holzinger
- October 16, 2019 Semester opening

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- October 22, 2019 Workshop: "Vienna Multistakeholder Group on Improving Cross-border Disputes Resolution: New Institutional Framework"
 - October 22, 2019 Welcome Reception Master Taxation and Accounting and Business Law (in German)
- November 2019
- November 04, 2019 KPMG-WU-Workshop (in German)
 - November 07, 2019 SWI-Annual Retreat 2019 (in German)
 - November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
 - November 18, 2019 IFA-Event: "Aktuelles zum Beihilferecht" (in German)
 - November 21, 2019 Inaugural Lecture, Walter Hellerstein: "Addressing the Direct and Indirect Tax Challenges of the Digital Economy: Reflections of a US State Tax Lawyer on Recent International and Subnational Developments"
 - November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"
 - November 22, 2019 Workshop: "Vienna Multistakeholder Group on Improving Cross border Disputes Resolution: VAT and Disputes"
 - November 25, 2019 Colloquium: "Current Developments in European and International Tax Law", Luis Eduardo Schoueri, Paolo Ludovici
- December 2019
- December 02, 2019 Panel Discussion of Tax Advisors (in German)
 - December 04, 2019 Defensio, Jean-Philippe Van West
 - December 16, 2019 KPMG-WU-Workshop (in German)
 - December 16-17, 2019 Conference: "Cooperative Compliance"
- January 2020
- January 13, 2020 IFA-Event: "Implementation of the ATAD II: the New Rules on Hybrid Mismatch Arrangements"
 - January 16, 2020 Symposium on Corporate Tax Law (in German)
 - January 20, 2020 Colloquium: "Current Developments in European and International Tax Law", Ari Glogower, Aurelio Massimiano
 - January 22, 2020 Workshop: "Vienna Multistakeholder Group on Improving Cross border Disputes Resolution: VAT and Disputes"
 - January 22-24, 2020 Conference: "Court of Justice of the European Union: Recent VAT Case Law"
 - January 23, 2020 Semesterclosing (in German)
 - January 27-February 01, 2020 Seminar: "The Practice of Double Tax Treaties in Case Studies"
- February 2020
- February 19-21, 2020 Global Transfer Pricing Conference: "Transfer Pricing Developments around the World"
 - February 22, 2020 Workshop: "Blockchain and TP"
- March 2020
- March 11, 2020 Semesteropening
 - March 16, 2020 KSW-Information Evening, Prof. Rust (in German)
 - March 23, 2020 IFA-Event: "Impacts of the US-Tax Reform on European Enterprises"
 - March 30, 2020 KPMG-WU-Workshop (in German)
- April 2020
- April 17-18, 2020 Wiener Bilanzrechtstage (in German)
 - April 20, 2020 Colloquium: "Current Developments in European and International Tax Law", Stefano Ceccacci, Alessandro Bucchieri
 - April 22, 2020 Wolfgang Gassner Memorial Lecture (in German)
- May 2020
- May 04-08, 2020 Advanced Transfer Pricing Course (General Topics)
 - May 07, 2020 VAT-Symposium (in German)
 - May 11, 2020 Panel Discussion of Lawyers (in German)

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- May 14-16, 2020 Conference: "Tax Treaty Case Law Around the Globe" (Tilburg)
- May 18, 2020 Colloquium: "Current Developments in European and International Tax Law", Peter Hongler, Graeme Alan Wood, Jozef Kavuliak
- May 25, 2020 KPMG-WU Workshop (in German)

June 2020

- June 08, 2020 Colloquium: "Current Developments in European and International Tax Law", Jens Wittendorff, Katharina Schlücke
- June 15, 2020 27. Vienna Symposium on International Tax Law: "'Tax Covered' – The Scope of Double Taxation Conventions"
- June 18-20, 2020 EATLP Congress
- June 25, 2020 Semesterclosing (in German)

July 2020

- July 02-04, 2020 Rust Conference: "Mission Completed? The Implementation and the Lasting Effects of the Multilateral Instrument (MLI)"
- July 06-10, 2020 Advanced Transfer Pricing Course (Benchmarking)
- July 13-17, 2020 CEE Vienna International Tax Law Summer School 2020

The **WU Transfer Pricing Center at the Institute for Austrian and International Tax Law**, would like to remind you about the **WU Transfer Pricing Symposium** on the topic **“Attribution of Profits to Permanent Establishments: Current Developments, Relevant Issues, and Possible Solutions”**, which will be held in **Vienna on October 14, 2019**. 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 symposium will take place from 9.00 – 17.40 on October 14, 2019, at WU, Ceremonial Hall 1, Building LC, Welthandelsplatz 1, 1020 Vienna. Please find further details on our website (www.wu.ac.at/en/taxlaw/). The direct link to the symposium can be found **here**, 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), is pleased to invite you to the conference **“Recent and Pending Cases at the CJEU on Direct Taxation”** which will take place from **November 21.-23, 2019**. The conference is opened with a Cocktail Reception at the Institute on Thursday, **21st November 2019**. The working sessions will be held all day on **22nd and 23rd November 2019** at WU. 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 the **invitation** are available on our website www.wu.ac.at/taxlaw or under the following **Link**.

International Bureau of Fiscal Documentation. Various courses in Amsterdam, the Netherlands or in Malaysia or elsewhere. For details, see <http://www.ibfd.org> The IBFD International Tax Academy (ITA) runs an extensive international course program. Generally all courses are held in Amsterdam. Should you require any further information or wish to register please refer to their web site www.ibfd.org or contact the International Tax Academy at +31-20-554 0160 or by e-mail ita@ibfd.org
For courses go to <http://www.ibfd.org/Training>
IBFD International Tax Courses - See also <http://www.ibfd.org/Training/Find-course>
Tax Planning in Africa and the Middle East 29 September - 1 October 2019, Dubai
Principles of Transfer Pricing 1-3 October 2019, Dubai
10th IBFD International Tax Conference 17 October 2019, Shenzhen Marriott Hotel Nanshan, Shenzhen, China

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Current Issues in International Tax Planning 4-6 November 2019, Amsterdam
European Value Added Tax Masterclass 7-8 November 2019, Amsterdam
International Tax, Legal and Commercial Aspects of Mergers & Acquisitions
13-15 November 2019, Amsterdam
Practical Aspects of Tax Treaties 20-22 November 2019, Kuala Lumpur
Recent Developments in International Tax Planning considering BEPS and the MLI 25-27
November 2019, Singapore
Annual Conference on European VAT Law 2019 28-29 November 2019, Trier
Advanced VAT Optimization 2-3 December 2019, Amsterdam
International Taxation Conference 2019 5-7 December 2019, Mumbai
International Tax Planning Masterclass 8-9 December 2019, Dubai
Transfer Pricing Masterclass 10-12 December 2019, Dubai

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>
IFA 2020 Congress, **Cancun**, Mexico, 4-8 October 2020 <https://www.ifacancun2020.com>

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

2020 SMU David R Tillinghast Global Taxation Conference, Singapore Management University's School of Law, 31 March and 1 April 2020. The conference is organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation. Contact Sam Sim (Co-chairman of David R Tillinghast Conference 2020)
Email: tysim@smu.edu.sg
Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)
Email: vincentooi@smu.edu.sg

Other useful tax and law related conference websites include the
International Bar Association: http://www.ibanet.org/Conferences/conferences_home.aspx
IBFD Course calendar
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
International Events and Law Conferences
<http://internationaleventsandlawconferences.yolasite.com>
Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>
New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>
Practising Law Institute <http://www.pli.edu/>
New York County Lawyers Association <http://www.nycla.org>
American Bar Association Taxation CLE topics
http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html
New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>
For Australian ones <http://www.hg.org/legal-events-australia.asp>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index
<http://www.interdok.com/mind>
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

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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:

How a Curious Case of Benford's Law Tells Us Something about the Mandatory Tax Transparency Regime, Elizabeth Morton, 20 August 2019

Timing It Wrong, Part Two: Universal Credit Inherits Overpayments from Tax Credits, Jane Millar and Peter Whiteford, 15 August 2019

Issues with Capital Income Taxation and the Z-Tax Solution, David Ingles, 12 August 2019

The Australian Tax Dispute Resolution System and the Australian Taxation Office's Digital by Default Initiative: An Evaluation and Recommendations, **Melinda Jones**, 23 August 2019

How a Curious Case of Benford's Law Tells Us Something about the Mandatory Tax Transparency Regime, Elizabeth Morton, 20 August 2019

Timing It Wrong, Part Two: Universal Credit Inherits Overpayments from Tax Credits, Jane Millar and Peter Whiteford, 15 August 2019

Consumption Taxation in Rawls' Theory of Justice, David Elkins, 05 September 2019

Profit Shifting: Problems and Some Policy Options, John Freebairn, 02 September 2019

Economic Incentives, Home Production and Gender Identity Norms, Andrea Ichino, Martin Olsson, Barbara Petrongolo and Peter Skogman Thoursie, 28 August 2019

Azzi, John 'Preserving the constitutional function of courts and increasing confidence in the tax system: time to reconsider *Futuris*' (2019) 43 *Melbourne University Law Review* 44-92 <https://law.unimelb.edu.au/__data/assets/pdf_file/0009/3166047/02-Azzi.pdf>

Barrett, Jonathan 'Expression, exclusion and property expectations: an analysis of graffiti using three New Zealand artefacts' (2017) 10 *Journal of the Australasian Law Teachers Association* 16-25 <https://docs.wixstatic.com/ugd/aa32e5_bc3748a98fd84352b30149c263ab066b.pdf>

Dabner, Justin 'Joint crediting mechanism in practice' (2019) 36 *Environmental and Planning Law Journal* 295-305

Disney, Julian 'In search of tax reform', in: Durbach, Andrea; Edgeworth, Brendan & Sentas, Vicki (ed) *Law and poverty in Australia: 40 years after the Poverty Commission*, Leichhardt, NSW, Federation Press, 2017, Ch 12, pp 166-182

Kayis-Kumar, Ann & Oguttu, Annet 'Australia's tax office can use global data leaks to pursue multinationals, High Court rules' *The Conversation* 14 August 2019 <<https://theconversation.com/australias-tax-office-can-use-global-data-leaks-to-pursue-multinationals-high-court-rules-116972>>

Pearce, Prafula & Pinto, Dale 'Consumer law implications of ecommerce and goods warehousing' (2018) 11 *Journal of the Australasian Law Teachers Association* 49-57 <https://docs.wixstatic.com/ugd/aa32e5_a057f8e459e84e069695aef1b8c898a8.pdf>

Taxation Today 131, September 2019

- R&D Tax Incentive: Refundable Tax Credits Extended to More Businesses - Virginia Ginnane
- GAAR (Anti-avoidance) v GAAR (Anti-abuse) [Part 1] - **Julie Cassidy**

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Taxation Today 132, October 2019

- Company Asset Stripping: Interpreting Section HD 15 - James Coleman
- GAAR (Anti-avoidance) v GAAR (Anti-abuse) [Part 2] - **Julie Cassidy**

Woellner, Robin 'Unpacking the Commissioner's remedial power' (2017) 10 *Journal of the Australasian Law Teachers Association* 130-145

<https://docs.wixstatic.com/ugd/aa32e5_bc3748a98fd84352b30149c263ab066b.pdf>

Woellner, Robin H & Maples, Andrew J 'In search of information – a comparison of New Zealand and Australian access powers' (2017) 10 *Journal of the Australasian Law Teachers Association* 146-168

<https://docs.wixstatic.com/ugd/aa32e5_bc3748a98fd84352b30149c263ab066b.pdf>

Overseas

Asia-Pacific Tax Bulletin Number 5 - 2019

Australia - Negative Gearing: Retain or Reform? Anton Joseph

China (People's Rep) - Tax Treaties: Past, Present and Future - Chen Jingxian

India - Attribution of Profits to a Permanent Establishment - Radhakishan Rawal

OECD/China/Hong Kong/Singapore - Multilateral Instrument: Analysis of Options and Notifications with Reference to the Prevention of Treaty Abuse Article - Alfred KK Chan

Pakistan - Implementation of the OECD BEPS Action Plan - Bilal Hassan

Case notes

India - MSM Satellite – Payment to Overseas Broadcasters Not Royalty - Lakshita Bhandari

Bulletin for International Taxation Number 8 - 2019

Special issue articles

International - Special Issue – Preface - Chief Justice Eugene P. Rossiter

This preface introduces the 10th meeting of the International Association of Tax Judges, held in Cambridge, England from 13-14 September 2019.

International - Special Issue – Introduction - Wim Wijnen and Justice **Tony Pagone**

Netherlands/European Union/International

The Role of Precedents in Netherlands Tax Litigation - Wouter Blokland, Coen Maas and Peter Wattel

France/International - An Overview of the French Judicial System and the Rule of Stare Decisis -

Emmanuelle Cortot-Boucher

Hungary - The Uniform Application of Tax Law in Hungary - Chief Justice Péter Darák

Australia - Precedent and Law – Australia - Justice Jennifer Davies

Norway/European Union/OECD/ International - Exciting Times, but Business as Usual for the Judges - Justice Clement Endresen

United Kingdom/International - Judicial Precedent in the English Legal System - Judge Malcolm Gammie

Canada/International - Evolution and Harmonization of International Taxation within the Global Tax Community: The Canadian Experience - Samantha Holloway and Associate Chief Justice Lucie Lamarre

Korea (Rep.)/International - Precedent versus Change in Case Law: The Korean Perspective - HC Judge EuiYoung Lee and Judge Minsoo Yoon

United States/International - Tax Litigation in the Federal Courts of the United States: The Role of Precedent in a Changing Legal Environment - Judge L. Paige Marvel

European Taxation Number 9 - 2019

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European Union - Holding Companies and Leveraged Buy-Outs in the European Union Following BEPS: Beneficial Ownership, Abuse of Law and the Single Taxation Principle (Danish ECJ Cases C-115/16, 116/16, 117/16, 118/16, 119/16 and 299/16) - Pablo A Hernández González-Barreda
Germany - Recent Changes to the German Fiscal Unity Regime Affecting Inbound Investors - Martin Weiss
Italy - The New Italian GAAR in Light of the EU Anti-Tax Avoidance Directive (2016/1164) - Dario Stevanato
Italy - Royalties Exceeding an Arm's Length Value: Deemed (In)applicability of "Secondary Adjustments" in Italy - Mauro Manca
EU update - European Union - Commission - Mery Alvarado; European Union - Court of Justice - Mery Alvarado
CFE news - Opinion Statement ECJ-TF 1/2019 on the ECJ Decision of 31 May 2018 in Hornbach-Baumarkt (Case C-382/16) Concerning the Application of Transfer Pricing Rules to Transactions between Resident and Non-Resident Associated Enterprises
CFE ECJ Task Force
What's going on in ...
Italy - The Italian Patent Box Regime and the Foreign Tax Credit - Gianluca Mazzoni

Gooijer, Jan *Tax treaty residence of entities*, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2019; ISBN 9789403513010

Lang, Michael; Petrucci, Raffaele & Storck, Alfred (ed) *Transfer pricing developments around the world 2019*, with contributions by Adolfo Martín Jiménez, Sayee Prasanna, Gianni De Robertis, Alicja Smolkowska, Michael E. Steinsaltz, Isabel Verlinden, Oliver Wehnert, Gabriela Capristano Cardoso, Giammarco Cottani, Stefaan De Baets, Pieter Deré, Andrew Hickman, Marco Maria Mazio, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2019; ISBN 9789403514154 Hardbound. Topics included:

- Global Transfer Pricing Developments;
- Transfer Pricing Developments in the European Union;
- Transfer Pricing Developments in the United States;
- Transfer Pricing Developments in Developing Countries and Emerging Economies;
- Recent Developments on Transfer Pricing and Intra-Group Services;
- Recent Developments on Transfer Pricing and Intra-Group Financing;
- Recent Developments on the Nexus Rules to Tax Business Profits at Source; and
- Recent Developments on Attribution of Profits to Digital Permanent Establishments.

17 Quotable quotes

“If #sydneytrains refunded me for every delay I probably wouldn't need a tax return”.

Source: Michael Kiossev @mikeyninty on Twitter, 8:43 AM – 23 August 2019

“As India’s economic climate becomes more complicated, so have the messages from monetary policy makers.

Central bank watchers were left scrambling this week for their dictionaries and Google searches to decipher parts of a speech by Governor Shaktikanta Das and minutes of the recent monetary policy committee meeting.

In the minutes, published on Wednesday, MPC member Chetan Ghate said “estimates of economic growth in India have unfortunately been subject to a fair degree of

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floccinaucinihilipilification. Notwithstanding this, growth is likely to pick up.” The Oxford dictionary says the word is a rare one originating in the mid-18th century to describe the action of estimating something as worthless.

On Monday, Das invoked Voltaire in a speech on the economy.

“I am not saying we maintain a Panglossian countenance and smile away every difficulty,” he said. The dictionary says a Panglossian way of life is characterized by one of extreme optimism.

The expression refers to Professor Pangloss, a character in “Candide, ou l’Optimisme” or Candide: Optimism -- a satire written by the French philosopher Voltaire in 1759.”

Source: Nag, Anirban ‘What's floccinaucinihilipilification? Ask the Reserve Bank of India’ *The Economic Times* 23 August 2019
<<https://economictimes.indiatimes.com/news/economy/policy/whats-floccinaucinihilipilification-ask-the-reserve-bank-of-india/articleshow/70783561.cms?from=mdr>>

“Look who’s advising Treasurer Josh Frydenberg on tax.

The Australian government’s “high-level advisory panel” is stacked with five tax types from EY, three from Deloitte, five from KPMG and seven from PwC, Michael West reports.

For the uninitiated, the reason this high-level advisory panel is funny is because a key activity of the Big Four accounting firms is advising their multinational clients on how to skive out of paying tax in Australia – a task they undertake with flair, and by the billions.

It is akin to the government appointing Crown casino’s Victorian wombat-hunting associates to advise the Wildlife Protection Agency, or recruiting the services of Ivan Milat to counsel the Crime Task Force on how to deal with serial killers ... leniently.

Mr Frydenberg’s tax advisory phalanx – that is, the panel which advises the government’s Board of Taxation – is not only replete with this coven of 20 Big Four tax wizards, it also boasts emissaries from the crème-de-la-crème of Australia’s multinational tax-dodging elite.”

Source: West, Michael ‘Corporate tax-dodgers advising treasurer Josh Frydenberg’ *New Daily* 27 August 2019, updated 5 September 2019
<https://thenewdaily.com.au/money/finance-news/2019/08/27/josh-frydenberg-tax-advisers/?utm_source=Adestra&utm_medium=email&utm_campaign=Dollars%20%26%20Sense%20September%20-%202020190906>

“[A]cademic literature is, like Anglo-Saxon literature, largely a literature of lamentation and complaint. The laments and complaints can be heard even when academic wishes are acceded to.”

Source: *Union Shipping New Zealand Ltd v Morgan* (2002) 54 NSWLR 690; [2002] NSWCA 124 at [98] as cited by Bell, P Launch of Heydon on Contract: The General Part by The Hon Justice AS Bell, President, New South Wales Court of Appeal, 5 September 2019, Banco Court

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<http://www.supremecourt.justice.nsw.gov.au/Documents/Publications/Speeches/2019%20Speeches/Bell_20190905.pdf>

“The conservatives try to tell Australians we have a choice to make: between a tax system that is progressive and a tax system that is aspirational.

Yet progressive taxation is the platform that makes aspiration possible. Without it, aspiration is the dream most people have to tell their children to forget.

Progressive taxation has never been class warfare, it was created to counter the class warfare that ripped the world to pieces during and after the Great Depression.

The economist John Kenneth Galbraith once called conservatism “the search for a superior moral justification for selfishness.” And the constant attempts by conservatives to demonise mainstream tax policies as “anti-business” is one social democrats cannot afford to let stand.

In the wake of this election result Labor won’t let the conservative trickle-downers from the Coalition and elsewhere rewrite history. Nor can we go into denial about what went wrong.

Our Party will never stop working to dispel the myth of trickle-down economics and not take the tough decisions to deal with growing inequality. Our mission past, present and future is to create a fairer and more prosperous society.”

Source: Swan, Wayne ‘Principles Matter, Values Matter’. Wayne Swan launches "Story of Our Country: Labor's Vision for Australia" by Dr Adrian Pabst, 23 August 2019
<<https://www.alp.org.au/national-president-media/principles-matter-values-matter>>

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ATTA News October 2019

<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

I would like to pass our condolences on to our tax whānau at the University of Canterbury on the passing away of Dr Melinda Jone. Melinda had been part of the tax community at Canterbury for many years, completing her Honours degree in 2011. She went on to complete her MCom under the lead supervision of Andrew Maples in 2013 and then complete her PhD under the supervision of Adrian Sawyer and Andrew Maples in 2016. Melinda continued her work in the capacity of a RA and teaching assistant at Canterbury. Melinda also undertook her own research producing excellent papers that have been published in high ranking journals. She played a valuable role at Canterbury and will be greatly missed.

The ATTA 2020 conference is now three months away. I'm excited to let you know that we are doing something a little different at this conference. Bronwyn McCredie and Ann Kayis-Kumar have organised a Women in Tax breakfast (all are welcome). This will take place on day 2 of the conference (Thursday 23 January) from 7.30-8.45am (costs of breakfast will be self-funded). Bronwyn will introduce the event by discussing the Women in Tax network in the UK and other initiatives that we have to support our women colleagues. This will be followed by a panel discussion. If you would like to attend, please let Bronwyn McCredie know (bronwyn.mccredie@qut.edu.au) in order that a suitable venue for the event can be organised. Many thanks Bronwyn and Ann for organising this initiative. It will be a valuable addition to the conference and I'm hopeful that it will become a regular event.

Our ATTA colleague Binh Tran-Nam is part of a multi-university research project. The research project is on tax complexity for large businesses in Australia. Part of the project requires data collection by way of an online survey. Details, and an invitation to participate, are included in this newsletter at item [9]. I think we all appreciate how difficult it can be to collect primary source data, so if you are able to help Binh out by completing the survey, that would be very much appreciated.

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With best wishes,
Lisa
Lisa Marriott
President – ATTA

2 ATTA's 32nd Annual Conference Call for Papers

We invite you to submit a paper for the upcoming Australasian Tax Teachers' Association's 32nd Annual Conference. The theme of the conference is 'Small Business and Innovation: Does the Taxation Law support or hinder growth?'.

The Tasmanian School of Business and Economics will host the conference at The Old Woolstore, Hobart from 22nd to 24th January 2020.

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 22 January 2020 where they can present their work.

Prizes for the best tax research paper and the best PhD student paper will be awarded. Although the deadline for submission of abstracts has passed, late abstracts will be given serious consideration for inclusion in the conference. Please email John McLaren at john.mclaren@utas.edu.au

Registration is available now. Registration options are as follows and include GST:
Early Bird: \$640 (3-day conference attendance including welcome function, conference dinner and farewell function) Registration and payment due by 29 October 2019
Full Fee (after 29 October): \$650 (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: \$60; Conference dinner only: \$180; and Closing function only: \$65
Prices are in Australian Dollars
If you have any questions, please contact Kirstie Cerone at Kirstie.cerone@utas.edu.au or visit the conference website at <http://www.utas.edu.au/atta-2020>.

3 Strategic Spending Initiative

At the 2017 ATTA Conference, it was agreed that A\$10,000 would be allocated for strategic spending initiatives that were of value to the ATTA community. At the time, two projects were approved for funding:

1. Advancing Women in Tax Scholarship: A\$1,000 / year for five years to be awarded by way of a scholarship to assist new, female academics to attend and present at the next ATTA conference; and
2. Conference Paper Digitisation: a project to digitise past ATTA conference papers.

A\$5,000 was allocated to each project. The first project is ongoing and has two years remaining. The second project was successfully completed under budget. Accordingly, we would like to ask for expressions of interest for funding of a new project that has relevance and value to the ATTA organisation and ATTA members. The available funding is around A\$2,000.

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Please send an Expression of Interest to Lisa Marriott (lisa.marriott@vuw.ac.nz) by **30 November 2019**. Decisions on allocation of funds will be made by the ATTA Executive. The successful applicant or applicants will be announced at the ATTA conference in January 2020.

Your expression of interest should include:

- a) Brief detail of the project, including projected cost breakdown; and
- b) An indication of the benefit to the ATTA community from the funding.

4 OUP ATTA Doctoral Series 2019: Call for Applications

We are delighted 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 ninth publication in the Series. Past authors have included Lisa Marriott, Brett Freudenberg, John Bevacqua, Fiona Martin, Theuns Steyn, Caroline Dick, Ann Kayis-Kumar and John Minas.

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 to be considered for possible publication in the series in that year. For 2019, the cut-off date is **1 November 2019**. The successful applicant will be announced at the ATTA conference in January 2020.
4. Theses from any period will be considered by the DSEB for possible publication in the series. However, the currency, relevance and topical interest of the thesis will be among the considerations taken into account by the DSEB in selecting a thesis for possible publication.
5. If a thesis which is submitted by an author needs to be updated/edited in the view of the DSEB then the author undertakes to carry out any updates/edits to the satisfaction of the DSEB within time frames which the DSEB specifies.
6. Doctoral submissions may include PhD or SJD theses which have been through the examination process.
7. The DSEB may decide not to publish any submissions received in a particular year. There will not be more than one winner in any year.
8. Any publication is subject to a contractual agreement between the author and OUP and will be subject to OUP's standard approval processes including approval by the Delegates of the Press.
9. 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 cut-off date of 1 November 2019 to Adrian Sawyer: Adrian.Sawyer@canterbury.ac.nz. The submission should include:

- a) a copy of the thesis
- b) a brief statement on the status of the award (whether awarded or approved)
- c) details of the supervisors of the degree and

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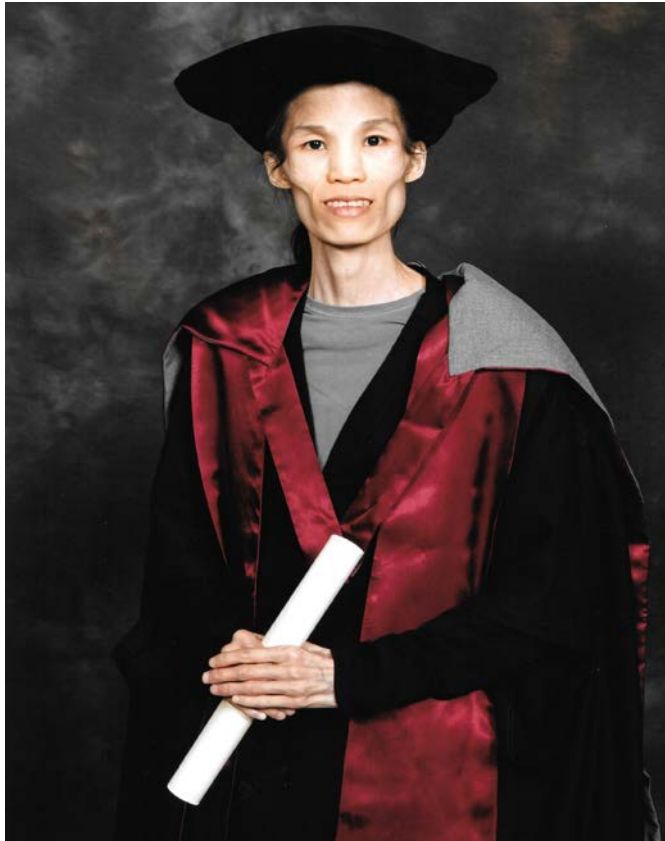
d) copies of the examiners' formal reports on the thesis.

Regards

The Doctoral Series Editorial Board

5 Melinda Jone tribute

Melinda Jone passed away on September 25 2019 at Christchurch Hospital with her family at her side.



Melinda Jone at the conferral of her doctorate.

Melinda Jone's research

Post-graduate study

Melinda's research interests, which centred on improving the processes for the resolution of tax disputes between taxpayers and tax authorities such as NZ Inland Revenue, formed the basis for her post-graduate studies and subsequent research.

After graduating from the University of Canterbury (UC) with a BCom(Hons) and MCom, both with first class honours, Melinda was awarded a prestigious University of Canterbury PhD scholarship in 2014. Her PhD, which was titled "Tax dispute systems design: international comparisons and the development of guidance from a New Zealand perspective" considered the application of dispute system design (DSD) principles. Dispute Systems Design involves an organisation's conscious effort to channel disputes into a series of steps or options to manage conflict. A number of principles for best practice in DSD have been developed by various DSD practitioners. Prior to Melinda's work, tax dispute resolution had not been examined extensively utilising DSD principles.

Publications

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Melinda's publication record is exceptional and her articles demonstrate her clarity of thought and extraordinary ability to express her ideas clearly and logically. The following is a list of journal articles authored (or co-authored) by Melinda.

- (i) Melinda Jone and Andrew Maples "Mediation as an alternative option in Australia's tax disputes resolution process" (2012) 27(3) Australian Tax Forum 527.
- (ii) Melinda Jone and Andrew Maples "Mediation as an Alternative Option in New Zealand's Tax Dispute Resolution Procedures" (2012) 18 New Zealand Journal of Taxation Law and Policy 412.
- (iii) Melinda Jone and Andrew Maples "Mediation as an Alternative Option in New Zealand's Tax Disputes Resolution Procedures: Refining a Proposed Regime" (2013) 19 New Zealand Journal of Taxation Law and Policy 301.
- (iv) Melinda Jone "Evaluating Australia's Tax Dispute Resolution System: A Dispute Systems Design Perspective" (2015) 13 eJournal of Tax Research 552.
- (v) Melinda Jone "Evaluating New Zealand's Tax Dispute Resolution System: A Dispute Systems Design Perspective" (2016) 22 New Zealand Journal of Taxation Law and Policy 228.
- (vi) Melinda Jone "What Can the United Kingdom's Tax Dispute Resolution System Learn from Australia? An Evaluation and Recommendations from a Dispute Systems Design Perspective" (2017) 32 Australian Tax Forum 59.
- (vii) Melinda Jone "A dispute systems design evaluation of the tax dispute resolution system in the United States and possible recommendations from Australia" (2018) 16 eJournal of Tax Research 56.
- (viii) Melinda Jone and Andrew Maples "Small Tax Dispute Resolution in New Zealand: Is There a Better Way? A Consideration of Overseas Processes" (2019) 25 New Zealand Journal of Taxation Law and Policy 137. The conference version of this paper was awarded the ATTA 2018 Best Paper Award.
- (ix) Melinda Jone "The Internal Revenue Service's Future State initiative and its impact on the tax dispute resolution system of the United States: a dispute systems design perspective" (2019) 16 eJournal of Tax Research 824.
- (x) Melinda Jone, "A Preliminary Evaluation of Australia's Tax Dispute resolution System in the context of the ATO's Reinvention Program" (2019) 34 Australian Tax Forum 513.
- (xi) Melinda Jone "A proposed small claims tax mediation regime for New Zealand's tax dispute resolution procedures" (2019) 25 New Zealand Journal of Taxation Law and Policy (forthcoming)

In addition Melinda co-authored a book chapter: Andrew Maples and Melinda Jone “Capital-revenue distinction” Foundations of New Zealand Taxation Law CCH New Zealand Limited (2018), (2019), (2020). Melinda’s work was also presented at both ATTA conferences and the UNSW International Taxation Conference, Sydney by Professor Adrian Sawyer or Ass/Prof Andrew Maples. Melinda also contributed to the AustTaxPolicy blog.

At the time of her passing Melinda was involved in a number of research projects including being a research partner in a collaborative research project on flexible multi-tier dispute resolution in international tax disputes for IBFD.

Melinda’s work has also been cited by the Australian Government Inspector General of Taxation, “The Management of Tax Disputes – A Report to the Assistant Treasurer” (January 2015) and the United States Taxpayer Advocate Service, “2016 Annual Report to Congress” (Volume 1 and Volume 3).

Research assistant

Upon completion of her PhD Melinda became a core part of the staff in the Accounting and Information Systems (ACIS) Department and for some in the Law School, as a research assistant, tutor and guest lecturer in our specialist undergraduate advanced tax paper. Melinda also led honours seminars relating to her research work. As a proof reader no one could do better than call on Melinda’s services. As a research assistant the quality of her work was outstanding, both in gathering information, presenting data, and writing up summary notes. Melinda also assisted Professors Michael Walpole and Binh Tran-Nam (UNSW) with aspects of their joint research.

Melinda was an incredibly kind, unassuming person with a lovely sense of humour. Nothing was too much trouble. She was always thinking of others. Melinda will be missed not only by her family but also the staff at the University of Canterbury, some of whom have known Melinda for 15 years.

Rest in peace Melinda



Left to right: Adrian Sawyer, Melinda Jone, Andrew Maples, Alistair Hodson

The members of the ‘Triple A’ team (Alistair Hodson, Andrew Maples and Adrian Sawyer) on behalf of those who knew and worked with Melinda.

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6 Patron's Award for Judicial Engagement

The Hon Tony Pagone, former judge of the Federal Court, has offered to sponsor an annual ATTA Patron's Award for ATTA members. The award will be for tax academic engagement with the judiciary. This could, for example, be for a significant analysis of a judicial decision or for an academic whose work is cited in a significant way in a judicial decision.

The aim of the award is to draw attention, both to members of the academy and members of the judiciary, to the importance of continuing dialogue between the two.

The award is \$1,000. The inaugural award will be presented at the ATTA conference in 2020 by Justice Pagone.

Nominations are now open for this award. The closing date for nominations is **30 November 2019**.

In the first instance, please send nominations to Lisa Marriott (lisa.marriott@vuw.ac.nz).

Nominations will need:

- the name of the person who is nominated for the award
- detail of the engagement with judiciary

The award winner will be determined by the ATTA Executive, taking into account the depth and breadth of the engagement activity. An award will not be given in any year if no eligible nominations are received.

We thank Justice Pagone for his support with this initiative.

7 Arrivals, departures and honours



Tom Delany accepting his Tax Adviser of the Year Award, March 2019

Aitor Navarro (Spain) was announced as the winner of the 5th IBFD Frans Vanistendael Award for his book titled "Transactional Adjustments in Transfer Pricing". The IBFD Frans Vanistendael Award for International Tax Law was established to promote worldwide excellence in research on international tax law.

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8 2020 UNSW Research Fellowship Program is Now Open!

We would like to announce the opening of the 2020 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 2nd November 2019, please refer to the detail on the website.

For any further questions, please contact:

Fiona Martin: f.martin@unsw.edu.au

Anil Hargovan: a.hargovan@unsw.edu.au

Lydia McDonnell: l.mcdonnell@unsw.edu.au

Regards,

TBL Research Fellowship Committee

9 Multi-university research project survey

Dear Tax Academics:

I am writing in the hope that you would be prepared to help me and my colleagues, Professors Stewart Karlinsky (San Jose State University), Hughlene Burton (University of North Carolina Uni) and Robert Deutsch (Tax Institute), with a multi-university research project which we are undertaking.

The aim of the project is to enhance our understanding of what tax items cause complexity to large businesses in Australia where a business is defined to be large if its annual turnover exceeds AU\$250 million. The results will be used to examine how large business tax complexity in Australia can be reduced.

You have been invited because of your experience as a tax academic who is familiar with Australian corporate income tax law. If this does not apply to you, please disregard this email.

We would be grateful if you could spare around 15 minutes of your busy schedule to complete an online survey. Participation is voluntary and your answers will be treated as completely confidential. The survey is anonymous unless you wish to offer your own email address at the end of the questionnaire in order to receive a summary of the survey results. Please also note that our survey study as set out above has been approved by the UNSW Human Research Ethics Committee (Project no HC17966). If you have already completed the questionnaire (whether paper- or web-based), please accept our thanks and disregard this email.

To access the Participant Information Statement and Consent Form (PISCF), please click on the following link <https://www.surveymonkey.com/r/TaxAcademics2018>

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After reading the PSSCF, if you are willing to take part in our study, please click on the button “I agree, start the questionnaire”. Otherwise, just simply leave the website. The survey will be closed by the end of business EST on Sunday 1 December 2019.

Many thanks to your time and assistance in advance.

Kind regards,

Binh

(on behalf of Stewart Karlinsky, Hughlene Burton, Bob Deutsch and Binh Tran-Nam)

Binh Tran-Nam | Professor | Taxation and Business Law

UNSW Business School | UNSW Sydney

2058 Quadrangle Building | UNSW Sydney 2052

T: 02 9385 9561

E: b.tran-nam@unsw.edu.au | W: business.unsw.edu.au/our-people/binhtran-nam

10 New Zealand developments

The *Taxation (Research and Development Tax Credits) Act 2019* (NZ) amends the *Income Tax Act 2007* (NZ) and the *Tax Administration Act 1994* (NZ) to introduce a research and development tax credit to incentivise businesses to perform research and development. The R&D credit applies from the 2019-20 tax year.

The new R&D credit applies to ‘white-coat’ research but also to development of new or improved products or processes, where that development has an aim of resolving scientific or technological uncertainty. Eligible expenditure includes employee salaries, consumables, depreciation of property, and certain overheads. The credit is 15 percent of a taxpayer’s eligible R&D expenditure for an income year. The credit offsets the taxpayer’s tax liability. Surplus credits may be carried forward or refunded if certain conditions are met.

For a comprehensive summary of the Act, see: *Tax Information Bulletin* 31(9) (October 2019) <<https://www.classic.ird.govt.nz/resources/8/0/80989ccd-0312-46e3-93a8-cadb1de711cc/tib-vol31-no9.pdf>>

Jonathan Barrett

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.

Federal Court of Australia

Deputy Commissioner of Taxation v Huang [2019] FCA 1537, Katzmann J, 16 Sep 2019
Practice and procedure -- Application for freezing orders against taxpayer and third party following issue of tax assessments -- whether good arguable case -- whether danger prospective judgment will be wholly or partly unsatisfied because of prospect of removal of assets from Australia or dissipation of assets -- balance of convenience and interests of justice

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Practice and procedure — Service of originating process — service outside the jurisdiction — substituted service — where service in accordance with the Hague Convention estimated to take three to four months, whether personal service not practicable
<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1537>

Hii v Commissioner of Taxation [2019] FCA 1589, Logan J, 25 Sep 2019

Practice and procedure - McKenzie friends - where applicant seeks for his tax agent to be an advocate and make submissions on his behalf - where applicant is in Singapore and refuses to return to Australia - where applicant is willing to appear by video-link or telephone - whether leave should be granted for the applicant to appear remotely – whether the applicant’s tax agent should be given leave to appear in addition to acting as his McKenzie friend – whether it is within the inherent power of the Court to grant leave for the tax agent to advocate on behalf of the applicant – whether such an order is in the interests of justice – relevance of nature and complexity of issues raised in originating application – where tax agent did not have lawyers’ ethical obligations and duties to the court or training

Practice and procedure – McKenzie friends – where applicant has been granted leave to appear by phone or by video link from abroad – where his proposed McKenzie friend proposes to attend in person – whether McKenzie friend can be remote from the litigant they are assisting – what directions are appropriate

The court orders that:

- 1 On the hearing of the summary judgment application to be heard on 4 March 2020, the applicant may appear by video link (preferentially) or by telephone.
- 2 The cost of any such appearance is to be borne by the applicant and tested in advance of the hearing to ensure reliability.
- 3 Any such appearance by the applicant is to be conducted from premises and in conditions which ensure that there will be no interruptions to the hearing of the application.
- 4 If the applicant chooses to appear by either of these means, or if he chooses to appear in person at the place appointed for the hearing of the application, Ms Moira Helen Clay may attend as his friend and may take notes, may quietly make suggestions, and may give advice, providing that this does not interfere with the orderly conduct of the hearing of the application. The granting of that leave does not extend to Ms Clay’s acting as an advocate for the applicant.
- 5 In the event that the applicant appears from abroad by video or telephone link on the hearing of the application, Ms Clay may sit at the Bar Table and may by email make suggestions, and may give advice to the applicant, providing that this does not interfere with the orderly conduct of the hearing of the application.
- 6 Save as aforesaid, the applicant’s interlocutory application is dismissed.
- 7 At the time appointed for the hearing of the summary judgement application, the applicant is also to show cause, why, if his originating application is dismissed on that application, a consequential vexatious proceedings order ought not be made in respect of him pursuant to s 37AO of the Federal Court of Australia Act 1976 (Cth) prohibiting him from instituting any further proceedings in the Court by which he seeks to impeach or question the audit decision or subsequent objection decision which are the subject of the originating application, or any assessment to which they relate. This subject is additionally to be addressed in the written submissions for which provision was made by the Court’s order of 17 September 2019.
- 8 Costs reserved.

<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1589>

Coles Supermarkets Australia Pty Ltd v Commissioner of Taxation [2019] FCA 1582, Moshinsky J, 25 Sep 2019

Taxation - fuel tax credits - where an entity in the taxpayer's group acquired fuel for re-sale to its customers - where a small portion (approximately 0.3%) of the fuel was lost through evaporation or leakage – whether the taxpayer was entitled to fuel tax credits under s 41-5 of the Fuel Tax Act 2006 (Cth) in respect of the fuel that was lost through evaporation or

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leakage – whether the relevant fuel (that is, the fuel lost through evaporation or leakage) was acquired “for use in carrying on [the relevant] enterprise” for the purposes of s 41-5 – whether, in the alternative, the taxpayer was entitled to a decreasing fuel tax adjustment under s 44-5 of the Fuel Tax Act

The court orders that:

1 Within 14 days, the parties file any agreed minute of proposed orders to give effect to the reasons (including as to costs).

2 If the parties cannot agree, within 21 days each party file and serve a minute of proposed orders to give effect to the reasons (including as to costs) together with an outline of submissions (of no more than three pages) in support of those proposed orders.

<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1582>

Jordan, Commissioner of Taxation v Second Commissioner of Taxation [2019] FCA 1602, White J, 27 Sep 2019

Taxation - taxation administration - disclosure of protected taxpayer information - whether information concerning the taxation affairs of the Second Respondent may be disclosed for the purpose of the defence of defamation proceedings commenced by him against the Commissioner of Taxation - whether disclosure would be in the performance of a taxation officer’s duties – whether disclosure would be for the purpose of administering a taxation law – whether disclosure would be for the purpose of civil proceedings related to a taxation law – *Taxation Administration Act 1953* (Cth), Sch 1, ss 355-25(1), 355-50(1) and (2).

Held: disclosure permitted under s 355-50(2) Item 3.

The court declares that:

1 To the extent that documents in the control of the Australian Taxation Office relating to the affairs of the Second Respondent (the Documents) contain protected information as defined in s 355-30(1) of Schedule 1 to the Taxation Administration Act 1953 (Cth), a disclosure of the Documents by an entity who is a taxation officer to:

(a) The Applicant and his legal representatives in the defamation proceedings commenced by the Second Respondent in this Court against The Applicant (the Defamation Proceedings); and

(b) The Second Respondent and his legal representatives in the Defamation Proceedings; and/or

(c) this Court,

for the purpose of their use in the Defamation Proceedings will be in the performance of the taxation officer’s duties as a taxation officer by reason that the disclosure will be for the purpose of civil proceedings related to a taxation law, within the meaning of Item 3 in s 355-50(2) of the Taxation Administration Act 1953 (Cth).

<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1602>

Victoria

Deputy Commissioner of Taxation v Buzadzic [2019] VSCA 221, Kyrou, McLeish and Niall JJA, 11 October 2019

Constitutional law – Judicial power of Commonwealth – Jurisdiction vested in State courts – Deputy Commissioner of Taxation commenced recovery proceedings against respondents for liability under income tax assessment – Income Tax Assessment Act 1936 (Cth) s 175 provides validity of assessment not affected by non-compliance with Act – Taxation Administration Act 1953 (Cth) s 350-10(1) item (2) of sch 1 provides production of notice of assessment conclusive evidence that assessment properly made and amounts and particulars of assessment correct – Taxation Administration Act 1953 (Cth) ss 14ZZM and 14ZZR preclude court in recovery proceeding from having regard to fact that review or appeal of assessment under pt IVC pending in Administrative Appeals Tribunal or Federal Court – Whether interference with integrity of Supreme Court and rule of law – Whether judicial power of Commonwealth impermissibly conferred on Commissioner – *Kable v Director of*

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Public Prosecutions (NSW) (1996) 189 CLR 51, Attorney-General (NT) v Emmerson (2014) 253 CLR 393 applied; Brandy v Human Rights and Equal Opportunity Commission (1995) 183 CLR 245 distinguished.

Constitutional law – Incontestable tax – Constitution s 51(ii) – Whether provisions impose incontestable tax – Whether practical difficulty in challenging taxation assessment relevant to question whether incontestable tax – Whether risk pt IVC proceedings might be discontinued following bankruptcy after judgment in recovery proceeding relevant to incontestability – WR Carpenter Holdings Pty Ltd v Federal Commissioner of Taxation (2008) 237 CLR 198, Federal Commissioner of Taxation v Futuris Corporation Ltd (2008) 237 CLR 146, Federal Commissioner of Taxation v Bosanac (2016) 103 ATR 51 applied – Whether recovery proceeding results in merger of cause of action that makes pt IVC proceedings ‘sham’ – Chamberlain v Deputy Commissioner of Taxation (1988) 164 CLR 502, distinguished.

Taxation and revenue – Recovery – Recovery proceeding in State court – Whether taxpayer in recovery proceeding can raise defence that not open to Commissioner to be not satisfied with tax returns – Income Tax Assessment Act 1936 (Cth) s 167(b) – Whether taxpayer in recovery proceeding can raise defence that Commissioner could not have formed conclusion there was fraud or evasion – Income Tax Assessment Act 1936 (Cth) s 170 – George v Federal Commissioner of Taxation (1952) 86 CLR 183, McAndrew v Federal Commissioner of Taxation (1956) 98 CLR 263, Federal Commissioner of Taxation v Dalco (1990) 168 CLR 614, Chhua v Federal Commissioner of Taxation (2018) 262 FCR 228 applied.

Taxation and revenue – Recovery – Recovery proceeding in State court – Whether taxation assessments tentative or provisional – Meaning of ‘tentative’ or ‘provisional’ – Whether tentativeness can be raised as defence in recovery proceeding – Federal Commissioner of Taxation v Futuris Corporation Ltd (2008) 237 CLR 146 applied, FJ Bloemen Pty Ltd v Federal Commissioner of Taxation (1981) 147 CLR 360 considered.

Conclusion

122. Leave to appeal should be granted and the appeal should be allowed. The orders of the judge should be set aside and in their place there should be summary judgment for the Commissioner in each proceeding. That result follows from the absence of any contest between the parties on the issues which properly arise in the proceedings. In that regard, it is of no relevance that, as the Commissioner accepted in Broadbeach, a court in a winding up application may take into account whether the taxpayer has a reasonably arguable case in pending pt IVC proceedings
<https://jade.io/article/669709>

Colin Fong

12 Call for papers and submissions

The International Conference on Tax Administration is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. The theme of the 2020 conference will be **New Frontiers in Managing Revenue Systems**. The conference will explore latest developments in revenue administration in Australia and overseas. These include (but are not limited to):

- cutting-edge initiatives in service delivery and compliance (digital and data use, tap and go, AI, algorithm, etc);
- data policy, ethical exploitation, cyber security and new developments in regulating data platforms;
- globalisation of revenue administration; and
- tax dispute resolution and new approaches to protect the vulnerable (elderly, impaired, remote, etc).

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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 tblconferences@unsw.edu.au with the subject 'Tax Admin Conference Call for Papers 2020' by end of **Friday 29 November 2019 (Sydney time)**.

A Steering Committee will select papers for the conference and will advise you of its decision by mid-December 2019. 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 Fiona Martin f.martin@unsw.edu.au

Professor Binh Tran-Nam b.tran-nam@unsw.edu.au

The Revenue Law Journal

The Revenue Law Journal was established in 1989 as an open-access double-blind peer-reviewed journal, covering all aspects of taxation, both national and international.

From 2019 the journal will be offered on an online basis, with the advantage of rapid publication following acceptance.

Visit

rlj.scholasticahq.com

2020 SMU David R Tillinghast Global Taxation Conference

Singapore Management University's School of Law is pleased to announce this call for papers for the 2020 SMU David R Tillinghast Global Taxation Conference. The conference is to be held at the SMU School of Law, Singapore on 31 March and 1 April 2020

The conference is proudly organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation.

The organising committee welcomes any paper dealing with any of the three categories under the overall conference theme BEPS 2.0: Voices from a Digital Asia:

- Examining/Developing Digital Taxation Principles with an Asian Perspective
- Dealing with Disruption from the Industry and Taxpayers' Perspective
- Impact of Digitalisation on Tax Policy and Tax Administration

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Guidelines

Early proposal of topic:

- Those participating are encouraged to send an informative abstract of not more than 250 words by 30 November 2019;
- Comments will be communicated by 15 January 2020.

Final submissions should:

- Be in English and contain full literary citation of sources; and
- Be in publishable form and submitted with a version in Microsoft Word format;
- Be between 3,500 and 12,000 words in length excluding footnotes.

Contact

Sam Sim (Co-chairman of David R Tillinghast Conference 2020)

Email: tysim@smu.edu.sg

Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)

Email: vincentooi@smu.edu.sg

2020 University of North Carolina Tax Symposium

April 17th & 18th 2020, Chapel Hill, NC. Announcing the University of North Carolina's Twenty-Third Annual Tax Symposium

The University of North Carolina is organizing its twenty-third annual tax symposium, designed to bring together leading tax scholars from economics, accounting, finance, law, political science, and related fields. The symposium will be held in Chapel Hill on Friday afternoon and Saturday morning, April 17th & 18th 2020, and will be sponsored by the KPMG Foundation and the UNC Tax Center. The goal is to bring together scholars from different areas who share a common interest in current tax research. Previous conferences have been very successful, and we anticipate the same this year.

PAPER DETAILS: Papers should be well developed, but at a stage where they can still benefit from the group's discussion. Travel and lodging expenses for presenters will be reimbursed up to \$500.

PAPER SUBMISSION PROCEDURE: Please submit an electronic PDF version of the paper no later than December 15, 2019 to: taxsymposium@kenan-flagler.unc.edu

We will select papers by January 31, 2020.

I would like to bring to your attention the organization of the **17th Annual International Conference on Law, 13-16 July 2020, Athens, Greece (Academics Responsible: Dr. David A. Frenkel, LL.D., Emeritus Professor, Law Area, Guilford Glazer Faculty of Business and Management, Ben-Gurion University of the Negev, Beer-Sheva, Israel & Dr. Michael P. Malloy, Distinguished Professor & Scholar, University of the Pacific, USA)**. You are more than welcome to submit a proposal for presentation. **The abstract submission deadline is 9 December 2019.** You may also send us a [stream-panel proposal](#) to be organized as part of the conference. If you need more information, please let me know, and our administration will send it to you, including the link to the website, and abstract submission form.

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We do hope you can contribute to our academic activities.

Dr Gregory T. Papanikos
President, ATINER
Honorary Professor, University of Stirling, UK
Professor, MLC Management & Law College of Ljubljana, Slovenia

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

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

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

13 Heidelberg Tax Research Fellowship - call for applications

The main focus of the Steuerrechtswissenschaftliche Vereinigung Heidelberg e.V. is to support research and teaching in the field of national, international, and European public finance and tax law at the Institute for Public Finance and Tax Law of Heidelberg University. Therefore, the Steuerrechtswissenschaftliche Vereinigung awards research fellowships to excellent international tax researchers in order to enable them to conduct a defined research project at the Institute and to engage in scholarly interaction.

Eligibility requirements: The Heidelberg Tax Research Fellowship is open to all international scholars who intend to conduct a research project that correlates with the Institute's fields of research. Priority will be given to researchers at an early stage of their scientific career (doctorate and post-doctorate level). The fellows are expected to spend their fellowship in residence, to present their research project at the regular work-in-progress seminars and to publish its outcome with reference to the fellowship award.

Fellowship awards: The fellows have access to the Institute's library and to other research infrastructure of the Institute, a shared desk and computer space and the opportunity to sit in selected advanced classes with the instructors' permission. In addition, fellows are strongly encouraged to participate in the Institute's academic life which includes public lectures, seminars, conferences, work-shops and lunch discussions.

In addition, fellows will receive a grant that will be specified on an individual basis. It is expected, however, that the major part of living expenses and travel costs is borne by the fellow or his/her home institution.

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The fellowship will be granted for a period of at least one month and up to a maximum of twelve months.

Deadline for submissions: Applications may be submitted at any time, at least eight weeks prior to the intended research stay.

Applying for the fellowship: In order to apply for a Heidelberg Tax Research Fellowship, please provide the following information:

- Cover letter (one page maximum)
- Curriculum vitae (three pages maximum)
- List of publications
- Project description (1,000 words maximum)

Applications should be submitted via e-mail to daniel.drescher@jurs.uni-heidelberg.de.

14 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 2019. 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

15 Tax and related meetings

2019 Parsons Tax Lecture: The Evolution of CFC Rules in International Tax 5-6pm, Thursday 7 November, **Brian J Arnold** (Canadian Tax Foundation) presents this lecture. Australia adopted its controlled foreign corporation (CFC) rules in 1988 as part of an overhaul of its system for taxing the foreign source income of Australian residents. Since then the technical details of the rules have been amended on a number of occasions but the fundamental structure of the rules has remained unchanged. This lecture will explore the nature and role of CFC rules in the rapidly changing international tax landscape including the major structural features of the rules and their relationship with the tax treatment of non-portfolio dividends and capital gains. It will examine the recent developments with respect to CFC rules including the BEPS Action 3 Report, the European Union's Anti-Tax Avoidance Directive requiring EU member countries to adopt CFC rules, and the global intangible low-taxed income (GILTI) rules of the 2017 US tax reform. It will also examine the relationship between CFC rules and the emerging proposals of the Inclusive Framework (especially Pillar 1) to deal with the digital economy.
Time 5-6pm (welcome drinks from 4.30pm)
Location Sydney Law School, Law Foyer, Level 2, New Law Building (F10), Eastern

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Avenue, Camperdown

Registration

Complimentary, however registration is essential.

To register, please email law.taxprogram@sydney.edu.au.

2019 Australasian Property Tax Summit, Thursday, November 14, 2019 - 12:00 to Friday, November 15, 2019 - 16:00, Angliss Conference Centre, Melbourne

Description: Property taxes are a vital source of revenue for governments around the world, and are especially important for local governments. But they are a very 'visible' tax – typically a lump sum charge – and often portrayed as an excessive impost of households and business. But the demand for community services and infrastructure continues to grow, and local government's role is expanding whilst funding pressures become more acute. How can local councils in Australia and New Zealand optimize their existing revenue base and develop additional sources of funding? Does the system of property taxes need to change? What are possible options for the future? What can we learn from recent international experience? The International Property Tax Institute (IPTI) is pleased to present a two-day conference in Melbourne to canvass these issues. The conference will feature leading experts and practitioners from Australia, New Zealand, Canada and Britain. It will also allow plenty of time for questions and discussions amongst delegates.

Who should attend?

Local government mayors, councillors, chief executives and managers; state, territory, federal government officials; representatives of business and community organisations; academic researchers and other individuals with an interest in tax policy and options for future funding of public services and infrastructure.

Registration link: <http://www.ipti.org/event/australasian-property-tax-summit>

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

For the call for abstracts and registrations see item 2 of this ATTA News.

For more information, please contact:

- john.mclaren@utas.edu.au

<http://www.utas.edu.au/atta-2020>

Summer 2020 Intensive Courses The UNSW School of Taxation and Business Law will be offering a range of Masters courses over the Summer Break. These courses are available for professionals interested in undertaking additional study and UNSW Masters students.

Comparative Tax Systems (TABL5544)

The course provides students with a comparative overview of the tax systems of various countries, with a view to developing a conceptual and practical understanding of the reasons why tax systems differ (and why they are sometimes so similar). The objectives of the course are to help students understand the characteristics that tax systems have in common, the areas in which tax systems differ, and the factors (legal, institutional, political, economic, social and cultural) that cause the similarities and differences. Chris Evans, Session dates: 9.30-5pm, 7-10 January 2020, Kensington Campus

Specific Tax Jurisdictions: North America (TABL5535)

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This course involves a detailed study of the domestic taxation laws of a selected country in North America (on this occasion the USA) and is taught with the assistance of a person expert in the taxation laws of that jurisdiction. Particular attention will be paid to the domestic taxation laws of that selected country from the perspective of an international investor in that country and comparisons of those rules with international norms or the rules of other commercially important jurisdictions will be made. Students in this course will develop an understanding of where the chosen jurisdiction fits into the scheme of world tax systems and the expectations of the OECD and its member states. Henry J Lischer Jr, Session dates: 9.30-5pm, 14 – 17 January 2020, Kensington Campus

Asia Pacific Tax Regimes (TABL5504)

This course is designed to give students an understanding of cross border tax planning in the Asia Pacific region. There is a particular focus on the structure and content of the international tax systems of Singapore, Hong Kong and China. Subject to teacher availability other countries in the region may be included. Students will also be asked to consider how Australia's controlled foreign company measures impact on investments by Australians into those jurisdictions and how, if at all, these measures discourage such investments.

Consideration will also be given to investments from these jurisdictions into Australia.

Professor Nolan, Session dates: 9.30-5pm, 21 – 24 January 2020, Kensington Campus

Want to know more? Please email tbl@unsw.edu.au

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email,

nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz

Overseas

American Accounting Association Calls for paper website

<http://aaahq.org/calls/default.cfm>

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

Institute for Fiscal Studies Conferences and seminars

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

Institute for Austrian and International Tax Law 2019/2020 events: The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

November 2019

- November 04, 2019 KPMG-WU-Workshop (in German)
- November 07, 2019 SWI-Annual Retreat 2019 (in German)
- November 08-09, 2019 Symposium on Procedural and Constitutional Law: "Die Vollstreckung in Verwaltungs- und Abgabensachen" (in German)
- November 18, 2019 IFA-Event: "Aktuelles zum Beihilferecht" (in German)
- November 21, 2019 Inaugural Lecture, Walter Hellerstein: "Addressing the Direct and Indirect Tax Challenges of the Digital Economy: Reflections of a US State Tax Lawyer on Recent International and Subnational Developments"
- November 21-23, 2019 Conference: "Recent and Pending Cases at the Court of Justice of the European Union on Direct Taxation"
- November 22, 2019 Workshop: "Vienna Multistakeholder Group on Improving Cross border Disputes Resolution: VAT and Disputes"

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- November 25, 2019 Colloquium: "Current Developments in European and International Tax Law", Luis Eduardo Schoueri, Paolo Ludovici
- December 2019
 - December 02, 2019 Panel Discussion of Tax Advisors (in German)
 - December 04, 2019 Defensio, Jean-Philippe Van West
 - December 16, 2019 KPMG-WU-Workshop (in German)
 - December 16-17, 2019 Conference: "Cooperative Compliance"
- January 2020
 - January 13, 2020 IFA-Event: "Implementation of the ATAD II: the New Rules on Hybrid Mismatch Arrangements"
 - January 16, 2020 Symposium on Corporate Tax Law (in German)
 - January 20, 2020 Colloquium: "Current Developments in European and International Tax Law", Ari Glogower, Aurelio Massimiano
 - January 22, 2020 Workshop: "Vienna Multistakeholder Group on Improving Cross border Disputes Resolution: VAT and Disputes"
 - January 22-24, 2020 Conference: "Court of Justice of the European Union: Recent VAT Case Law"
 - January 23, 2020 Semesterclosing (in German)
 - January 27-February 01, 2020 Seminar: "The Practice of Double Tax Treaties in Case Studies"
- February 2020
 - February 19-21, 2020 Global Transfer Pricing Conference: "Transfer Pricing Developments around the World"
 - February 22, 2020 Workshop: "Blockchain and TP"
- March 2020
 - March 11, 2020 Semesteropening
 - March 16, 2020 KSW-Information Evening, Prof. Rust (in German)
 - March 23, 2020 IFA-Event: "Impacts of the US-Tax Reform on European Enterprises"
 - March 30, 2020 KPMG-WU-Workshop (in German)
- April 2020
 - April 17-18, 2020 Wiener Bilanzrechtstage (in German)
 - April 20, 2020 Colloquium: "Current Developments in European and International Tax Law", Stefano Ceccacci, Alessandro Bucchieri
 - April 22, 2020 Wolfgang Gassner Memorial Lecture (in German)
- May 2020
 - May 04-08, 2020 Advanced Transfer Pricing Course (General Topics)
 - May 07, 2020 VAT-Symposium (in German)
 - May 11, 2020 Panel Discussion of Lawyers (in German)
 - May 14-16, 2020 Conference: "Tax Treaty Case Law Around the Globe" (Tilburg)
 - May 18, 2020 Colloquium: "Current Developments in European and International Tax Law", Peter Hongler, Graeme Alan Wood, Jozef Kavuliak
 - May 25, 2020 KPMG-WU Workshop (in German)
- June 2020
 - June 08, 2020 Colloquium: "Current Developments in European and International Tax Law", Jens Wittendorff, Katharina Schlücke
 - June 15, 2020 27. Vienna Symposium on International Tax Law: "'Tax Covered' – The Scope of Double Taxation Conventions"
 - June 18-20, 2020 EATLP Congress
 - June 25, 2020 Semesterclosing (in German)
- July 2020
 - July 02-04, 2020 Rust Conference: "Mission Completed? The Implementation and the Lasting Effects of the Multilateral Instrument (MLI)"
 - July 06-10, 2020 Advanced Transfer Pricing Course (Benchmarking)
 - July 13-17, 2020 CEE Vienna International Tax Law Summer School 2020

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

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

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

Current Issues in International Tax Planning 4-6 November 2019, Amsterdam

European Value Added Tax Masterclass 7-8 November 2019, Amsterdam

International Tax, Legal and Commercial Aspects of Mergers & Acquisitions

13-15 November 2019, Amsterdam

Practical Aspects of Tax Treaties 20-22 November 2019, Kuala Lumpur

Recent Developments in International Tax Planning considering BEPS and the MLI 25-27

November 2019, Singapore

Annual Conference on European VAT Law 2019 28-29 November 2019

Advanced VAT Optimization 2-3 December 2019, Amsterdam

International Taxation Conference 2019 5-7 December 2019, Mumbai

International Tax Planning Masterclass 8-9 December 2019, Dubai

Transfer Pricing Masterclass 10-12 December 2019, Dubai

Transfer Pricing Masterclass 24-25 February 2020, Amsterdam

Transfer Pricing in a Post- BEPS World - Chinese Perspective 26-27 March 2020, Beijing

Current Issues in International Tax Planning 4-6 March 2020, Amsterdam

Principles of Transfer Pricing 9-13 March 2020, Amsterdam

Principles of International Taxation 16-20 March 2020, Amsterdam

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

IFA 2020 Congress, **Cancun**, Mexico, 4-8 October 2020 <https://www.ifacancun2020.com>

International Tax Planning Association Forthcoming meetings

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

2020 SMU David R Tillinghast Global Taxation Conference, Singapore Management University's School of Law, 31 March and 1 April 2020. The conference is organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation. Contact Sam Sim (Co-chairman of David R Tillinghast Conference 2020)

Email: tysim@smu.edu.sg

Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)

Email: vincentooi@smu.edu.sg

Other useful tax and law related conference websites include the

International Bar Association: http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

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

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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New York County Lawyers Association <http://www.nycla.org>
American Bar Association Taxation CLE topics
http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html
New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>
For Australian ones <http://www.hg.org/legal-events-australia.asp>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index
<http://www.interdok.com/mind>
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

16 Recent publications

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

Local

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

Killing the Goose That Laid the Golden Egg: Australian Mining Companies' Defence of Harmful Tax Practices, John Mikler, Ainsley Elbra and Hannah Murphy-Gregory, 17 September 2019

Can Australian Treasury Regain Its Economic Policy Influence? Paul Tilley, 12 September 2019

Improving Cash Flow Corporate Taxation and the Z-Tax Approach, David Ingles, 10 September 2019

Measuring the Social Impact of University-Based Pro Bono Tax Clinics: Co-Creating a Framework for Evidence-Based Evaluation, **Ann Kayis-Kumar** and Jack Noone, 03 October 2019

Local Legislature Size Effects in Indonesia: Pork Barrel or Too Many Cooks in the Kitchen? Blane D Lewis, 01 October 2019

What Dividend Imputation Means for Retirement Savers, Adam Butt, Gaurav Khemka and Geoff Warren, 26 September 2019

(2019) 34 (3) *Australian Tax Forum*

Taxpayer rights in Australia? Hope springs eternal - **Kalmen Datt**

A critique of judicial approaches to the use of extrinsic material in interpreting bilateral tax treaties in Australia - **C John Taylor**

A preliminary evaluation of Australia's tax dispute resolution system in the context of the ATO's reinvention program - **Melinda Jone**

Capital gains tax issues with respect to various intangibles upon deconsolidation - Carlos Barros and **Eu-Jin Teo**

Combining resource rent and income taxation for neutral impact - Wayne Mayo

Blissenden, Michael 'Social media conscience' Letter to the editor, *Sydney Morning Herald* 12-13 October 2019 p 31 <<https://www.smh.com.au/national/nsw/time-to-be-paid-for-giving-blood-20191011-p52zqj.html>>

(2019) 17 (1) *eJournal of Tax Research*

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

After the flood: transparent and hybrid entities in Australian tax treaties after the MLI – Mark Brabazon

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The differential impact of CO2 penalties, CO2 incentives and information policies on consumer behaviour when purchasing a new motor vehicle – Marize de Villiers and Sarel Gerhardus Nienaber

Assessing the importance of taxation on foreign direct investment: evidence from Southeast Asian developing countries – Athiphat Muthitacharoen

Curtailling aggressive tax planning: the case for introducing mandatory disclosure rules in Australia (part 1) – Annet Wanyana Oguttu and **Ann Kayis-Kumar**

The effect of family ownership on aggressive tax avoidance in Indonesia – Astuti Titiek Puji, Rahmawati, Y Anni Aryani and Doddy Setiawan

European VAT and the digital economy: recent developments – Cristina Trenta

Herault, Nicolas; Creedy, John & Gemmell, Norman 'How raising tax for high-income earners would reduce inequality, improve social welfare in New Zealand' *The Conversation* 24 September 2019 <<https://theconversation.com/how-raising-tax-for-high-income-earners-would-reduce-inequality-improve-social-welfare-in-new-zealand-123161>>

Hodgson, Helen 'Robo-debt is only one way government stigmatises claimants. There's only so much a class action can do' *The Conversation* 19 September 2019 <<https://theconversation.com/robo-debt-is-only-one-way-government-stigmatises-claimants-theres-only-so-much-a-class-action-can-do-123686>>

(2019) 133 *Taxation Today* November

- Employer-Provided Travel from Home to a Distant Workplace – Luis Vazquez
- A Bit of Tax for the Revenue Authority: The Taxation of Cryptocurrency in New Zealand – Some Initial Thoughts – **Andrew J Maples**

Overseas

Bulletin for International Taxation Number 9 - 2019

Argentina/OECD - Argentina's New Controlled Foreign Company Rules Following the

OECD/G20 Base Erosion and Profit Shifting Project - Florencia Fernández Sabella

OECD/International - The International Compliance Assurance Programme Reviewed: The

Future of Cooperative Tax Compliance? Ronald Russo and Mário Henrique Martini

Chile/Colombia/Peru/Uruguay - Recent Developments in the Taxation of Indirect Share

Transfers in South America: Lessons and Challenges from Chile, Colombia, Peru and

Uruguay - Gonzalo Suffiotti and Carolina Masihiy

Finland/OECD/International - Finland's Cross-Border Dialogue Initiative: A Practical Step

towards International Tax Certainty - Johanna Waal and Juha Lindgren

International - The 'Liquid Income Taxation System' and 'Green Economic Energy' -

Marco Versigliani

Tax treaty case law monitor

Italy/United States/European Union/OECD - The Italian Supreme Court's Decision in the

ITW Case: The Beneficial Ownership Requirement and Double Non-Taxation - Gianluca

Mazzoni

Tax treaty monitor

European Union/OECD/International - Conference Report: Tax Treaty Arbitration -

Svitlana Buriak, Alexandra Miladinovic and Jean-Philippe Van West

(2019) 67 (2) *Canadian Tax Journal*

Peer-reviewed articles

Disputing Denied Downward Transfer-Pricing Adjustments - Daniel Sandler and Lisa

Watzinger

An Empirical Analysis of the Displacement Effect of TFSA's on RRSPs - Leslie Berger,

Jonathan Farrar, and Lu Zhang

Policy forum

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Policy Forum: Structural Deficits and Long-Term Fiscal Consequences for the Federal Government—Some Observations and Advice - Francis Fong and Fred O’Riordan
Features
Finances of the Nation: Taxation of Top Incomes in Canada—Recent Developments in Rates and Redistribution - Michael Smart
Current Cases: (TCC) Loblaw Financial Holdings Inc. v. The Queen; (TCC) Monsell v. The Queen - Steve Suarez and Ehsan Wahidie
International Tax Planning: The Stop-Loss Rules and Corporate Reorganizations—Interpretive Challenges - Ian Bradley and Jonathan Bright
Personal Tax Planning: GILTI—Introduction to GILTI and Its Application to US Shareholders of Canadian Corporations - Michael Pereira, Pinaki Gandhi, and Hena Park
Planification fiscale personnelle : GILTI — Introduction au GILTI et à son application aux actionnaires Américains de sociétés canadiennes - Michael Pereira, Pinaki Gandhi et Hena Park
Selected US Tax Developments: Avoiding the “Commercial Activity” Traps for Foreign Sovereigns Investing in US Real Estate - Michael J Miller
Current Tax Reading - Robin Boadway and Kim Brooks

(2019) 67 (3) *Canadian Tax Journal*

Peer-reviewed articles

Income Tax Disputes Involving Loss Years: Pitfalls, Foibles, and Possible Reforms - Michael H Lubetsky

Subsidies and Value-Added Tax: A Comparative Study of Law and Practice in Canada and the European Union - Robert F Van Brederode and Simon B Thang

Suing the Canada Revenue Agency in Tort - Amir A Fazel

Symposium

613 Re-Imagining Tax for the 21st Century: Inspired by the Scholarship of Tim Edgar - Jinyan Li, J. Scott Wilkie, and **Graeme Cooper**

An Introduction and a Tribute - J Scott Wilkie

The Income Tax in an Uncertain World: Pillar, Symbol, and Instrument - Richard M Bird

Rationalizing the Canadian Income Tax System - Robin Boadway

Navigating Disruption: The Politics of Business Tax Reform as Two-Level Game - Geoffrey Hale

The Future of the Progressive Personal Income Tax: How High Can It Go? Kevin Milligan

A Supplemental Expenditure Tax for Canada - Victor Thuronyi

Extrajurisdictional Taxation: Canada and UNCLOS Article 82 - **Micah Burch**

Features

Finances of the Nation: Tax Expenditures in Canada—Historical Estimates and Analysis - John Lester

Current Cases: (FCA) Canada (National Revenue) v. Cameco Corporation; (TCC) Morissette c. La Reine - John Sorensen, Ouvedi Rama Naiken, and Michael D Templeton

Personal Tax Planning: Donation of Private Company Shares - Brian Janzen

Planification fiscale personnelle : Don d’actions d’une société privée - Brian Janzen

Corporate Tax Planning: Canadian Inbound Investment After the MLI - Nelson Whitmore and Owen Strychun

Current Tax Reading - Alan Macnaughton and Jinyan Li

Derivatives & Financial Instruments Number 5 - 2019

Denmark; European Union; Netherlands - The Fidelity Funds Case: A Commentary on the ECJ’s Decision and Its Potential Impact on the Köln-Aktienfonds Deka Case - Raymond PC Adema

Nigeria; United States; Australia - Evaluating the Taxability of Cryptocurrencies (Bitcoin) in

Nigeria – Lessons from the United States and Australia - Chioma Nwabachili, Ifeanyi

Ugwuanyi and Ndubuisi Nwafor

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Netherlands - Dutch Court of Appeal Denies Interest Deductibility on Convertible Loan in Private Equity Acquisition Structure - Jeroen Bruggeman and Luc van der Voort
European Union - VAT Refund Due to Premature Termination of a Lease Agreement - Jochum Zutt and Ugurcan Boy
Chile - The Impact of the New General Anti-Avoidance Rules on the Assessment of Hybrid Financial Instruments and Entities - Alejandra Czollak and Felipe Yáñez
Afghanistan - Taxation of Insurance Companies in Afghanistan - Bilal Hassan
Australia - Staples in Infrastructure, Debt Financing and Tax Avoidance - Anton Joseph

European Taxation Number 10 - 2019

Netherlands - Mandatory Disclosure in the Netherlands – To Disclose or Not to Disclose: That Is the Question - Jasper Korving and Joep Verbaarschot

Germany - The Fight against RETT Blocker Structures under the German Real Estate Transfer Tax Reform - Petra Eckl

European Union - Notional Interest Deduction Regimes in Europe: Through the Prism of ATAD 2 and Domestic Anti-Hybrid Mismatch Rules - Konstantin Karaianov

EU update: Commission - Mery Alvarado

CFE news

Opinion Statement ECJ-TF 2/2019 on the ECJ Decisions of 26 February 2019 in N Luxembourg I et al. (Joined Cases C-115/16, C-118/16, C-119/16 and C-299/16) and T Danmark et al. (Joined Cases C-116/16 and C-117/17), Concerning the “Beneficial Ownership” Requirement and the Anti-Abuse Principle in the Company Tax Directives
CFE ECJ Task Force

This CFE Opinion Statement, submitted to the European Institutions in June 2019, comments on the “Danish beneficial ownership cases” (N Luxembourg I et al. (Joined Cases C-115/16, C-118/16, C-119/16 and C-299/16) and T Danmark et al. (Joined Cases C-116/16 and C-117/17), in respect of which the Grand Chamber of the Court of Justice of the ECJ delivered its decisions on 26 February 2019.

What's going on in ...

Germany - Global Executives as Permanent Representatives in Germany – Tax Risks for Foreign Businesses - Carsten Heinz and Sebastian Leide

Germany - Reform of Section 8c of the Corporate Tax Act – Use of Tax Loss Carry-Forwards Significantly Improved - Till Moser and Sven Hentschel

Italy - Recent Legislation on the Tax Regime Applicable to Inbound Workers, Qualified Lecturers and Researchers - Stefano Serbini and Elena Battiloro

Ooi, Vincent ‘Taxing all other income in Singapore and Malaysia’ (2019) 19 (2) *Oxford University Commonwealth Law Journal* (available at <https://www.tandfonline.com/doi/full/10.1080/14729342.2019.1665764>).

Petruzzi, Raffaele & Tavares, Romero JS (eds) *Transfer pricing and value creation*, Linde Verlag 2019. Series on International Tax Law, vol. nr. 116, ISBN: 9783707341232

Olga Solovyova - Historical Evolution on Transfer Pricing and Value Creation

Shengjie Yan - Value Creation and Transfer Pricing Policy Considerations

Werner Egger - Transfer Pricing and Value Creation in the Context of Permanent Establishments Value Creation and the Application of the Arm’s Length Principle

Matthias Werner - Value Creation and the Accurate Delineation of the Transaction

Viktoria Kraus - Value Creation and the Recognition of the Actual Transaction

Undertaken

Martin Šimuněk - Value Creation and Application of Traditional Transaction Methods

Pavlo Khodakovskiy - Value creation and the Application of Transactional Profit Methods

Transfer Pricing and Global Value Chains

Pavlina Kropackova - Value creation and procurement function

Doris Schatzl - Value creation and the manufacturing function

Valeria Khmelevskaya - Value Creation and the Distribution Function

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Monika Majerková - Value Creation and Service Function
Bernhard Winkelbauer - Transfer Pricing and Value Creation in the RD&I Functions
Transfer Pricing and Value Creation in Specific Industry Sectors
Dmitry Brodskiy - Transfer Pricing and Value Creation in the Commodities Trade Sector
Jeanine Blumer - Transfer Pricing and value creation in the Automotive Sector
Tereza Gebauer - Transfer pricing and value creation in the Real Estate sector
Paul Tiefeling - Transfer Pricing and Value Creation in the Consumer Products Sector
Monica Califano - Transfer Pricing and Value Creation in the Food and Beverage Sector
Angelika Zacher - Transfer Pricing and Value Creation in a Digitalized Economy
Yusuf Jamal Siddiqui - Transfer Pricing & Value Creation in the Pharmaceutical Sector
Stefan Schuster - Transfer Pricing and Value Creation in the Telecommunications Sector

Saez, Emmanuel and Zucman, Gabriel *Triumph of injustice: how the rich dodge taxes and how to make them pay*, New York, WW Norton & Company, 2019

World Tax Journal Number 3 - 2019

The Single Tax Principle: Fiction or Reality in a Non-Comprehensive International Tax Regime? Elizabeth Gil García

Assessment of the Interest Barrier Rule of Article 4 of the EU Anti-Tax Avoidance Directive for a Sample of European Firms - Matthias Petutschnig, Martina Rechbauer and Silke Rüniger
Allocation of the Taxing Right to Payments for Cloud Computing-as-a-Service - Louise Fjord Kjærsgaard

Rethinking the Arm's Length Principle and Its Impact on the IP Licence Model after OECD/G20 BEPS Actions 8-10: Nothing Changed But the Change? Mirna Screpante

17 Quotable quotes

“US President Donald Trump promised struggling working-class voters that he heard their frustrations and would act.

He did: He pushed through a tax cut that made income inequality worse. In 2018, for the first time, the 400 richest US households paid a lower average tax rate than any other income group, according to new research by two economists.

Those billionaires paid an average total rate of 23 per cent in 2018, down from the 70 per cent their 1950 counterparts paid. Meanwhile, the bottom 10th of households paid an average of 26 per cent, up from 16 per cent in 1950.

That's the rot in our system: Great wealth has translated into immense political power, which is then leveraged to multiply that wealth and power all over again — and also multiply the suffering of those at the bottom. This is a legal corruption that Trump magnified but that predated him and will outlast him; this is America's cancer.

We hear protests about "class warfare" and warnings not to try to "soak the rich". But as Warren Buffett has observed: "There's class warfare, all right. But it's my class, the rich class, that's making war, and we're winning."

The infuriating data on tax rates, reported a few days ago by my colleague David Leonhardt, come from a new book, *The Triumph of Injustice*, by Emmanuel Saez and Gabriel Zucman. The class warfare against struggling Americans has unfolded in many dimensions aside from tax policy — factory closings and lack of job retraining, corporate greed and irresponsibility, assaults on labour unions, stingy social welfare, mass incarceration and so on — and we've seen the results in rising "deaths of despair" from drugs, alcohol and suicide. America's

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richest men now live almost 15 years longer than the poorest men — roughly the same gap in life expectancy as exists between the US and Nigeria.”

Source: Kristof, Nicholas ‘Should we hit the rich with taxes? You bet!’ *Sydney Morning Herald* 13 October 2019 <<https://www.smh.com.au/world/north-america/should-we-hit-the-rich-with-taxes-you-bet-20191013-p53062.html>>

“I nearly fell off my chair reading that both Facebook and Google are backing a proposal to tax their profits (“Tech giants support global approach to unravelling tax fix”, October 11). When was the last time any multi-billion dollar company was prepared to pay more tax? It sounds good in theory but, as always, the devil will be in the detail.”

Source: Blissenden, Michael ‘Social media conscience’ Letter to the editor, *Sydney Morning Herald* 12-13 October 2019 p 31

“The Morrison government often talks about its “congestion busting” infrastructure investments to free-up Australia’s clogged cities.

But a new report says all this is doing is providing more roads and more public transport and even more congestion.

The Grattan Institute is calling for a new approach, saying it is time for Australian cities to follow London, Singapore, Stockholm and Milan and introduce “congestion charging”.

New York is the latest global city to embrace the concept and the report’s author and the institute’s transport and cities director Marion Terrill says Vancouver, Beijing and Jakarta are not far behind.

“Excessive congestion is costly and wasteful,” Ms Terrill said releasing the report on Monday.

“While no one wants to pay more to drive, neither do they want the ordeal of delays and unpredictability when they do travel.”

She believes a charge for people entering the CBDs of Australia’s largest cities in the morning peak, and leaving in the afternoon peak, could have a substantial impact.

“Even a modest charge could mean about 40 per cent fewer cars entering the central area in the morning peak and speed increases of about one per cent across the network,” she says.

While there are critics that argue against congestion charging because it could hurt those who can least afford it, Ms Terrill says these fears are overblown.”

Source: AAP ‘Congestion charge would free-up cities’ news.com.au 14 October 2019 <<https://www.news.com.au/finance/economy/australian-economy/congestion-charge-would-freeup-cities/news-story/e454b0b17a4de3c658ba2ab776e635de>>

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ATTA News November 2019

<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

Our Patron, the Honourable Tony Pagone QC, has been appointed as Chair of the Royal Commission into Aged Care Quality and Safety. I have passed on our congratulations to Justice Pagone on behalf of the ATTA community on this significant achievement. In other notable achievements, Professor Kerrie Sadiq, Professor Miranda Stewart and Professor Rebecca Millar are profiled in the publication *Recognising 100 Years of Women in Tax*. See item 6 for more information.

We also pass our congratulations on to Sunita Jogarajan on her promotion as professor; Jeffrey Scott on being awarded his PhD; Cath Brown on being awarded her SJD; Dr Ann Kayis-Kumar on receiving an emerging leader award; and Dr Alexandra Evans on receiving a research achievement award (more information is at item 6). It is wonderful to see so many of our ATTA community achieving recognition for their contributions to academia. Please also note the tributes at item 4 from ATTA members to Ben Terra.

Please note that there are two deadlines at the end of the month, with both of the following closing on 30 November:

- Expressions of interest for strategic spending (see more at item 3).
- Nominations for the Patron's award for judicial engagement (see more at item 5).

With best wishes,
Lisa
Lisa Marriott
President – ATTA

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2 ATTA's 32nd Annual Conference

We invite you to submit a paper for the upcoming Australasian Tax Teachers' Association's 32nd Annual Conference. The theme of the conference is 'Small Business and Innovation: Does the Taxation Law support or hinder growth?'.

The Tasmanian School of Business and Economics will host the conference at The Old Woolstore, Hobart from 22nd to 24th January 2020.

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 22 January 2020 where they can present their work.

Prizes for the best tax research paper and the best PhD student paper will be awarded. The new closing date for ATTA conference papers that are to be considered for prizes has been extended to Sunday 15 December 2019. Late abstracts will be given serious consideration for inclusion in the conference. Please email full papers to John McLaren at john.mclaren@utas.edu.au

Registration is available now. Registration options are as follows and include GST:
Full Fee (after 29 October): \$650 (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: \$60; Conference dinner only: \$180; and Closing function only: \$65
Prices are in Australian Dollars
If you have any questions, please contact Kirstie Cerone at Kirstie.cerone@utas.edu.au or visit the conference website at <http://www.utas.edu.au/atta-2020>.

3 Strategic Spending Initiative

At the 2017 ATTA Conference, it was agreed that A\$10,000 would be allocated for strategic spending initiatives that were of value to the ATTA community. At the time, two projects were approved for funding:

1. Advancing Women in Tax Scholarship: A\$1,000 / year for five years to be awarded by way of a scholarship to assist new, female academics to attend and present at the next ATTA conference; and
2. Conference Paper Digitisation: a project to digitise past ATTA conference papers.

A\$5,000 was allocated to each project. The first project is ongoing and has two years remaining. The second project was successfully completed under budget. Accordingly, we would like to ask for expressions of interest for funding of a new project that has relevance and value to the ATTA organisation and ATTA members. The available funding is around A\$2,000.

Please send an Expression of Interest to Lisa Marriott (lisa.marriott@vuw.ac.nz) by **30 November 2019**. Decisions on allocation of funds will be made by the ATTA Executive. The successful applicant or applicants will be announced at the ATTA conference in January 2020.

Your expression of interest should include:

- a) Brief detail of the project, including projected cost breakdown; and

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- b) An indication of the benefit to the ATTA community from the funding.

4 Ben Terra tributes

““On 30 June 2019, Professor **Ben JM Terra** passed away. Although not quite unexpected – Ben had been ill for some time – the news came as a shock. With Ben’s demise, an inspiring teacher, a great adviser and an exemplary ambassador of international VAT died.

Ben studied international law at the University of Amsterdam. Indirect taxation came later. At Leiden University his prime topic of research was VAT, customs and excise duties, although his focus remained on the international aspects of those taxes. In 1984, he received his PhD on VAT in cross-border situations. Subsequently he was appointed Professor of Indirect Taxation at Leiden University. Again he chose an international aspect of VAT for his inaugural lecture: the place of supply of goods and services (1989). I met Ben when I was a tax law student at Leiden University and participated in the elective course “Capita Selecta of European VAT”, which Ben taught. The course was immensely interesting, not in the least because of Ben’s teaching and sense of humour, and the discussion he always knew to elicit from his students. When any disagreement arose among us students about the answer on any matter of VAT and Ben was asked to referee, he often just said: “What the heck does it matter, let’s discuss it further after class.” And we would indeed often continue the discussion afterwards in the local café. Ben was certainly instrumental in my choice to specialize in indirect taxation, and I dare say that I am not the only one for whom this holds true.

As far as international VAT goes, Ben did a lot of missionary work, bringing VAT to the forefront of (tax) things. Not only at the universities where he was appointed as professor (Amsterdam and Leiden in the Netherlands, Lund in Sweden), but also at summer courses in Germany and Portugal and at the multitude of international seminars, congresses and symposia where he spoke over the years. His academic publications reflect Ben’s international focus as well. I already mentioned his PhD thesis.

Apart from that, mention should be made of the handbook he wrote with Prof. dr Peter Wattel, *European Tax Law*. His passion for his chosen field of expertise and his willingness to share his enthusiasm and knowledge, influenced many who came in contact with him to pursue value-added tax as a field of study and practice. He was greatly admired and will be sorely missed. Nevertheless, his influence and personality will not be forgotten

As a platform for publications on VAT around the world, written by authors from around the world, the *International VAT Monitor* owes special thanks to Ben. Without Ben, the *International VAT Monitor* as we know it would not have existed. In 1990, Ben was the first editor in chief of the magazine ...”

Source: Prof dr Mariken van Hilten, Chairman of the editorial board of the *International VAT Monitor* ‘Obituary Prof. Dr Dr hc Ben JM Terra (2 September 1947 – 30 June 2019)’ (2019) 30 (5) *International VAT Monitor*
https://research.ibfd.org/#/doc?url=/collections/ivm/html/ivm_2019_05_int_1.html

Ben Terra was the consummate VAT professional. He gave advice and assistance to governments all over the world on the introduction of VAT systems. As such, Ben was a real ambassador of VAT. Without Ben, the world of international VAT would probably have been a lot smaller.

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Ben's "A Guide to the European VAT Directives" (formerly A Guide to the Sixth VAT Directive) is one of the VAT world's great texts – essential reading for those jurisdictions that adopt the European model of VAT. Ben was generous with his time and friendship – extraordinarily so. He was always a welcome guest at international seminars, congresses and symposia where he used his famous sense of humour to examine the latest VAT developments and shared his knowledge of the turbulent history of value-added tax.

He was well known in Australia and New Zealand. He was present in at least three significant milestones in each country's GST history. In 1993, Ben was invited to conduct a VAT topic at Sydney University in anticipation of the GST proposed in Dr Hewson's Fightback!. As a result of the rejection of the proposal at the "unlosable election" in March 1993, almost overnight, Professor Terra redirected the subject curriculum seamlessly from VAT to Australia's wholesale sales tax.

In November 2006, Ben contributed to the international conference in Wellington, to mark the 20th anniversary of the New Zealand GST. On that occasion, his presentation addressed the then proposed EU rules for place of supply.

In November 2010, he attended a conference hosted at RMIT University in Melbourne to evaluate Australia's GST system after 10 years. His presentation traced the history of CJEU decisions relating to share ownership. It refers to the importance of Kretztechnik, a CJEU case in which he participated, and concludes; "Though this be madness yet there is method in it."

Michael Evans

Rebecca Millar suggested that I contact Ben to ask if he would be interested in speaking at the RMIT conference in 2010: "GST in Australia: Looking forward from the First Decade". He presented on the topic: "Deductions of input tax: the triple A: Attribution, Apportionment and Allocation". He also chaired a session on "International and comparative issues regarding GST" at the conference. The book that resulted from the 2010 RMIT conference was titled "GST in Australia: Looking Forward from the First Decade" (edited by me). The chapter Ben wrote in this book was titled "Creditable Input Tax and Shares in EU VAT - Attribution, Apportionment and Allocation".

The resulting book from the New Zealand conference in 2006 was "GST in Retrospect and Prospect" (edited by Rick Krever and David White). The chapter Ben wrote in this book was titled "European Proposals for New Rules Regarding the Place of Supply of Services".

I have a vague memory that he travelled and saw some of Australia with his partner after the 2010 conference. The old emails I've found from Ben certainly confirm that he was looking forward after the conference to "a long holiday".

Below is a group photo taken of some of the speakers, including Ben, at the conference.

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Group photo from left to right, Robert Olding, Rick Krever, Ken Fehily, Gordon Brysland, David White, Michael Walpole, Peter Hill, Rebecca Millar, Ross Stitt, Andrew Sommer, Brenda Berkeley, Wei Cui, Ben Terra, Denis McCarthy, Michael Evans

Christine Peacock

I worked with Ben and met him at conferences a few times, almost always in China, now that I think about it, apart, of course, from Christine's conference. One of the first times we worked together was in China, a long time ago when they were first setting out to reform the VAT system. At the time, a common practice in China was to start with western tax designs. Recognising the fact that the first widespread adoption of VAT was in Europe and the European VAT was largely designed by a French official, the Chinese proposals reflected key design attributes of the European VAT. We were at an official meeting with the SAT (tax administration) and Ministry of Finance and they were running through the features of European VAT they intended to incorporate into Chinese law including multiple rates and concessions. They knew that Ben was the leading VAT expert in the world so after running through their plans they turned to Ben for approval. Ben sat for a minute and finally replied. My advice to you is to sit down with the European Sixth Directive and do the opposite of just about everything you find in it – any time you find an exemption or reduced rate, tax it fully. Every time you find a deeming rule or a special rule, do the opposite. If you pretty much completely avoid anything we've done in Europe, you'll have a very good VAT system. Afterwards he tried to explain -- we don't have a VAT. We have a French turnover tax that was modified by Maurice Lauré in the only way he could to get the changes accepted by the small business and farmer groups and big industry. My suggestion is to start with a VAT.

Rick Krever

I first met Ben and his partner Julie Kajus (his partner in VAT writing as well as in life) in 1999 at an internal Ernst & Young training session held at a hotel in Bondi. It was the weekend before I started work for EY and I was an absolute novice who knew nothing at all about VAT/GST. Somehow, perhaps because I lived up the road from the hotel, I was

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included in a dinner with Ben, Julie, and various EY staff at an Italian restaurant on Bondi Road, but I left early due to the heavy cigarette smoke in the restaurant. (Yes, people still smoked in restaurants in those days!) Given my minor presence at both the training and the dinner, it has never ceased to amaze me that Ben and Julie remembered me from that time. In the subsequent years, I met Ben regularly, not only at the Australian and New Zealand conferences mentioned above, but also at conferences in Europe and at the Global Forum on VAT. Ben was held in the highest esteem by everyone in Europe, and I recall that on one occasion, when he and I had sparred during a conference session on the meaning of a CJEU case, a young student expressed horror to me afterwards: “How could you question Ben Terra? He is THE greatest expert on European VAT?!” (That I did so will come as no surprise to Australians, of course....) Yet Ben thought nothing of it: he always enjoyed a good discussion about VAT and was interested to hear alternative views.

My willingness to openly debate him developed during an intensive two-week IMF mission to Bangladesh we undertook together in October 2011. There, he and I worked together for more than two weeks, assisting the Bangladesh authorities with their proposed new VAT law. When asked at a meeting with business why Bangladesh needed a new law, Ben provided an extensive list of amendments, rewrites, and consolidations of the European VAT Directive(s) since their inception, illustrating neatly that good tax law design requires ongoing maintenance and development. He understood why exemptions to alleviate poverty might be necessary in the context of Bangladesh, but exemptions for cultural activities and computers were another matter altogether. Ben was a towering figure in VAT and a friend to many in the VAT world. I think it important to note that on more than one occasion he said to me: “Julie is the one with the brains!”

Rebecca Millar

5 Patron’s Award for Judicial Engagement

The Hon Tony Pagone, former judge of the Federal Court, has offered to sponsor an annual ATTA Patron’s Award for ATTA members. The award will be for tax academic engagement with the judiciary. This could, for example, be for a significant analysis of a judicial decision or for an academic whose work is cited in a significant way in a judicial decision.

The aim of the award is to draw attention, both to members of the academy and members of the judiciary, to the importance of continuing dialogue between the two.

The award is \$1,000. The inaugural award will be presented at the ATTA conference in 2020 by Justice Pagone.

Nominations are now open for this award. The closing date for nominations is **30 November 2019**.

In the first instance, please send nominations to Lisa Marriott (lisa.marriott@vuw.ac.nz).

Nominations will need:

- the name of the person who is nominated for the award
- detail of the engagement with judiciary

The award winner will be determined by the ATTA Executive, taking into account the depth and breadth of the engagement activity. An award will not be given in any year if no eligible nominations are received.

We thank Justice Pagone for his support with this initiative.

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6 Arrivals, departures and honours

Rebecca Millar, Kerrie Sadiq and Miranda Stewart were profiled in *Women in IFA Network Recognising 100 years of women in tax*, Profile book published to coincide with the IFA Conference in London, September 2019 <https://www.ifa.nl/media/5777/win-100-years-women-in-tax-profile-book.pdf>

John Glover has retired from teaching at RMIT University and is now practising at the Melbourne Bar as a barrister. John has practised as a barrister part-time for some years, in the tax area often involving trusts - for example, the recent *Aussiegolfa v Commissioner of Taxation* litigation in which he appeared for the taxpayer with Michael Flynn QC.

Jeffrey Scott has been awarded his PhD as follows: *Taxation of life insurance policyholders in Australia and eight proposals for taxation law reform*. He was supervised by Gordon Mackenzie (TBL) and Prof Hazel Bateman (Risk and Actuarial Studies) at UNSW Sydney.

Dr **Alexandra Evans** was awarded the UNSW, Business School - Junior Faculty research achievement award for her recent stream of quality journal publications; and Dr **Ann Kayis-Kumar** received the 'emerging leader award for her research and her work on establishing the Tax Clinic'.

Dr **Ian Murray**, who teaches taxation law at University of Western Australia has been promoted to Associate Professor.

Congratulations to Associate Professor **Sunita Jogarajan** who has been promoted to Professor at Melbourne Law School from 1 January 2020.

Congratulations to **Catherine Brown** (Queensland University of Technology) on completion of her doctorate studies through QUT. Catherine qualified for the award of Doctor of Juridical Science, for her thesis titled *Revisiting the priority of taxation in corporate insolvency: an application of Dworkin's rights thesis and equality theories* and her supervisors were A/Prof Colin Anderson and Mark Thomas.

7 Ernst Mach Worldwide Grant 2020/21

Dear Colleagues,

The Institute for Austrian and International Tax Law, WU would like to inform you about the **Ernst Mach Worldwide grants** which are awarded by the OeAD-GmbH/ICM on behalf of and financed by the Austrian Federal Ministry of Science, Research and Economy

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(BMWF) for research periods within the **Academic Year 2020/21**.

The Ernst Mach Worldwide grant enables young graduates (Maximum age: 35 years – born on or after 1 October, 1983) from all countries (except Austria) to apply for a research period (one to nine months) in Austria, supported by a grant.

In order to be able to apply for the Ernst Mach grant a letter of consent from an Austrian supervisor is required. The Institute for Austrian and International Tax Law would be very happy to support the application of promising candidates who are doing research in international tax law.

If you are interested in applying for the Ernst Mach Worldwide grant, please submit your application to us by **December 15, 2019** (the closing date for online applications to OeAD-GmbH will most probably be February 1, 2020 (t.b.c).

Further details can be found on our website under the following [link](#).

We are looking forward to receiving your applications by email to caroline.ristic@wu.ac.at

Kind regards,

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

8 Multi-university research project survey

Dear Tax Academics:

I am writing in the hope that you would be prepared to help me and my colleagues, Professors Stewart Karlinsky (San Jose State University), Hughlene Burton (University of North Carolina Uni) and Robert Deutsch (Tax Institute), with a multi-university research project which we are undertaking.

The aim of the project is to enhance our understanding of what tax items cause complexity to large businesses in Australia where a business is defined to be large if its annual turnover exceeds AU\$250 million. The results will be used to examine how large business tax complexity in Australia can be reduced.

You have been invited because of your experience as a tax academic who is familiar with Australian corporate income tax law. If this does not apply to you, please disregard this email.

We would be grateful if you could spare around 15 minutes of your busy schedule to complete an online survey. Participation is voluntary and your answers will be treated as completely confidential. The survey is anonymous unless you wish to offer your own email address at the end of the questionnaire in order to receive a summary of the survey results. Please also note that our survey study as set out above has been approved by the UNSW Human Research Ethics Committee (Project no HC17966). If you have already completed the questionnaire (whether paper- or web-based), please accept our thanks and disregard this email.

To access the Participant Information Statement and Consent Form (PISCF), please click on the following link <https://www.surveymonkey.com/r/TaxAcademics2018>

[Type here]

After reading the PSSCF, if you are willing to take part in our study, please click on the button "I agree, start the questionnaire". Otherwise, just simply leave the website. The survey will be closed by the end of business EST on Sunday 1 December 2019.

Many thanks to your time and assistance in advance.

Kind regards,

Binh

(on behalf of Stewart Karlinsky, Hughlene Burton, Bob Deutsch and Binh Tran-Nam)

Binh Tran-Nam | Professor | Taxation and Business Law

UNSW Business School | UNSW Sydney

2058 Quadrangle Building | UNSW Sydney 2052

T: 02 9385 9561

E: b.tran-nam@unsw.edu.au | W: business.unsw.edu.au/our-people/binhtran-nam

9 Recent Australian tax cases

The following cases are from the last month or more of Australian cases on tax and related matters, with the catchwords taken from the ATO <<http://www.ato.gov.au>>, AustLII <<http://www.austlii.edu.au>>, Federal Court <<http://www.fedcourt.gov.au>>, Victorian Bar Tax Bar Association <<https://www.vicbar.com.au/public/bar-associations/tax/association-news>>, NSW CaseLaw <<http://www.caselaw.nsw.gov.au>> websites and BarNet Jade alerts.

High Court of Australia

Commissioner of Taxation v Sharpcan Pty Ltd [2019] HCA 36, Kiefel CJ, Bell, Gageler, Nettle and Gordon JJ, 16 October 2019

Income tax (Cth) – Allowable deductions – Where taxpayer had received percentage of income derived from 18 gaming machines operated by authorised gaming operator under Gambling Regulation Act 2003 (Vic) at its hotel premises – Where Gambling Regulation Act amended to provide for gaming machine entitlements ("GMEs") to be allocated directly to gaming venue operators – Where taxpayer bid for and was allocated 18 GMEs permitting it to operate gaming machines at its premises for ten years – Where taxpayer paid purchase price by instalments – Whether purchase price was outgoing on revenue account deductible under s 8-1 of Income Tax Assessment Act 1997 (Cth) ("1997 Act") – Whether purchase price was expenditure incurred to preserve (but not enhance) value of goodwill in relation to legal or equitable right with value to taxpayer solely attributable to effect on goodwill deductible under s 40-880 of 1997 Act.

Words and phrases – "asset of enduring value", "barrier to entry", "blackhole expenditure", "capital account", "capital asset", "CGT asset", "CGT cost base", "CGT event", "gaming machine entitlements", "goodwill", "motive", "objective purpose", "once-and-for-all outgoing", "practical and business point of view", "purchase price funded out of revenue", "revenue account", "statutory rights", "structural solution".

1 Appeal allowed.

2 Set aside order 1 of the Full Court of the Federal Court of Australia made on 27 September 2018 and in lieu thereof order that:

(a) the appeal to that Court be allowed;

(b) the decision of the Administrative Appeals Tribunal dated 14 December 2017 be set aside; and

(c) the appellant's objection decision be affirmed.

<https://jade.io/article/670299>

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Federal Court of Australia

Hart v Commissioner of Taxation [2019] FCAFC 179, Kenny, Kerr and Moshinsky JJ, 18 October 2019)

Taxation – capital gains – discount capital gains – where trustees of various trusts sold shares and made capital gains – where various roll-overs had occurred prior to the sale of the shares – whether the appellants were entitled to a “discount capital gain” under Subdiv 115-A of the Income Tax Assessment Act 1997 (Cth) in relation to the disposal of the shares by the trustees of the trusts – whether the relevant provisions operated such that the trustees were taken or deemed to have held the relevant assets for a period of at least 12 months

The court orders that:

- 1 The appeal be dismissed.
- 2 By 4.00 pm on 25 October 2019, each party file a written submission (of no more than three pages) on the issue of costs. The issue of costs will then be determined on the papers.
<https://jade.io/article/671258>

Quach v Commissioner of Taxation [2019] FCA 1729, Jackson J, 24 October 2019

Practice and procedure - application for summary dismissal of proceeding - judicial review of alleged decisions by respondent concerning tax related liabilities of the applicant - characterisation of decisions - whether decisions susceptible to judicial review under the Administrative Decisions (Judicial Review) Act 1977 (Cth) and Judiciary Act 1903 (Cth) - decision to commence proceedings under s 255-5 in Schedule 1 to the Taxation Administration Act 1953 (Cth) - alleged refusal to enter into 50/50 arrangement under Subdivision 255-B of Schedule 1 to the Taxation Administration Act - alleged refusal to remit general interest charge under s 8AAG of the Taxation Administration Act - reliance on superseded policy statement and fettering of statutory discretion - garnishing of accounts and third party payments under Subdivision 260-A of Schedule 1 to the Taxation Administration Act - application successful in part

The court orders that:

- 1 Judgment is entered in favour of the respondent against the applicant in relation to ground 3 of the originating application.
 - 2 The respondent's interlocutory application for summary dismissal of the originating application is otherwise dismissed.
 - 3 Costs reserved.
- <https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1729>

Deputy Commission of Taxation v Wang [2019] FCA 1759, Davies J, 25 October 2019

Practice and procedure - ex parte application for freezing and restraining orders - good arguable case on prospective causes of action in respect of substantial tax related liabilities - danger that prospective judgment will be wholly or partly unsatisfied - evidence of first respondent having history of making false and misleading statements with respect to liability to tax – means to remove assets through control of related corporate entities and trusts – power to make orders in respect of dealing with trust assets where beneficiary has effective control of trustee's power to distribute trust benefits – application granted

The court orders that:

- 1 A freezing order is made against the First Respondent in the terms specified in Annexure A.
- 2 Until 5:00 pm on 30 October 2019 or further order, the First Respondent must not herself, and must not through any partner, employee, agent or other person acting on her behalf or on her instructions:
 - (a) exercise or influence any power of distribution in respect of the Wang (SFM) Trust, the Wang (168 Victoria) Trust or the Wang (168 Victoria Development) Trust, including in her capacity as a director of any trustee of the trusts;
 - (b) exercise any power as appointor of the Wang (SFM) Trust, the Wang (168 Victoria) Trust or the Wang (168 Victoria Development) Trust.

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3 Until 5:00pm on 30 October 2019 or further order, the Second, Third, Fourth, Fifth and Sixth Respondents, in their own right or as trustee of a trust, must not dispose of, encumber or deal with their assets other than in the ordinary course of business, and must not make any agreement to vary the terms of the Joint Venture Agreement and Development Agreement dated 18 November 2016 concerning the building development known as 'Swanston Central', without giving the Applicant at least 14 days' written notice. For the avoidance of doubt, the 'ordinary course of business' includes the sale and settlement of apartments in Swanston Central.

<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1759>

Addy v Commissioner of Taxation [2019] FCA 1768, Logan J, 30 October 2019

Taxation – residency of taxpayer – where the applicant is a citizen of the United Kingdom – where the applicant came to Australia for a “working holiday” – where the applicant lived almost continuously in one house in Australia for nearly two years – definition of “resident” – whether the applicant was a resident of Australia as defined in s 6 of the Income Tax Assessment Act 1936 (Cth) – ordinary meaning of “resident” – meaning of “usual place of abode” exception where a person present in Australia for more than half a year – Income Tax Rates Act 1986 (Cth) s 18 - whether part-year residency periods applied to the applicant International law – Taxation – interpretation of double taxation agreements – where Australia entered into a double taxation agreement with the United Kingdom – where Art 25 of the Double Taxation Agreement provides that party States shall not tax nationals of the other State in a more burdensome way than their own nationals in the same circumstances – application of the Vienna Convention on the Law of Treaties Art 31 and Art 32 – construction of “in the same circumstances”

Taxation – where Pt III of Sch 7 to the Income Tax Rates Act 1986 (Cth) provides that a “working holiday maker” is taxed at a certain rate – where s 3A of the Income Tax Rates Act 1986 (Cth) defines “working holiday maker” as a holder of a certain class of visa – where s 4 of the International Tax Agreements Act 1953 (Cth) provides that the Australia-UK Double Taxation Agreement has paramountcy over inconsistent provisions imposing Australian tax – where Art 25 of the Double Taxation Agreement provides that there should not be taxation discrimination on the basis of a taxpayer’s nationality – where the applicant was taxed as a working holiday maker – where the applicant was an Australian tax resident – whether the applicant has been taxed in a way which is more burdensome than Australian nationals in the same circumstances would have been taxed – whether any taxation discrimination was on the basis of nationality

The court orders that:

1. The leave provisionally granted to the applicant on 3 December 2018 to amend her grounds of objection in accordance with those specified in the document which became Exhibit 2 be confirmed.
2. The appeal be allowed.
3. The respondent’s objection decision dated 26 February 2018 in respect of his amended assessment of the applicant dated 20 December 2017 for the income year ended 30 June 2017 be set aside.
4. In lieu thereof, it be ordered that the applicant’s objection to that amended assessment be allowed.
5. The matter be remitted to the respondent for the making of an amended assessment in accordance with the Court’s reasons for judgement and on the footing that, until 1 May 2017, the applicant was a “resident” as defined by s 6(1) of the Income Tax Assessment Act 1936 (Cth) and that the rates of tax specified in Part III of Schedule 7 to the Income Tax Rates Act 1986 (Cth) did not apply to her income from 1 January 2017.
6. Liberty to apply for further directions in respect of the basis upon which the amended assessment is to be made.
7. No order as to costs.

<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA//2019/1768.html>

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Hart v Commissioner of Taxation (No 2) [2019] FCAFC 191, Kenny, Kerr and Moshinsky JJ, 4 November 2019

Practice and procedure – costs – where appeal dismissed – where appellant contended that there were special circumstances such as to justify a departure from the usual order that costs follow the event

The court orders that:

1 The appellant pay the respondent’s costs of the appeal, as agreed or assessed.

<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/full/2019/2019fcafc0191>

Frugtniet v Tax Practitioners Board [2019] FCAFC 193, Perry, Moshinsky and Lee JJ, 08 November 2019

Administrative law – Appeal from Federal Court decision dismissing appeal under s 44 of the Administrative Appeals Tribunal Act 1975 (Cth) against Administrative Appeals Tribunal (AAT) decision – where no further hearing held after reconstituting the AAT – where AAT affirmed Tax Practitioners Board decision terminating the appellant’s registration as a tax agent under ss 40-5(1)(b), Tax Agent Services Act 2009 (Cth), on the ground it was not satisfied he was a fit and proper person – whether AAT breached procedural fairness including by reason of delay or the failure by the reconstituted Tribunal to hold a further hearing – whether AAT erred in having regard to certain evidence of conduct in court and other tribunal proceedings – whether AAT erred in having regard to a witness statement where the witness was not called – whether AAT had jurisdiction to determine the validity of the Board’s decision – where only a court may authoritatively determine whether an administrative body has acted within jurisdiction – where AAT’s decision effectively overtook any jurisdictional error in the Board’s decision – appeal dismissed

South Australia

South Australian Employers' Chamber of Commerce and Industry Incorporated v Commissioner of State Taxation [2019] SASCF 125, Kourakis, CJ, Stanley J and Parker J, 16 October 2019

Taxes and duties - Payroll tax - Objections, appeals and reviews

Taxes and duties - Payroll tax - Liability to taxation - Exemptions - Non-profit organisations

Charities - Charitable purposes - other purposes beneficial to public

charities - Non-charitable purposes - Economic and commercial purposes

Held, by Parker J (Kourakis CJ and Stanley J agreeing), dismissing the appeal:

1 The meaning of the term “trade and commerce” is extremely broad, and its participants include businesses, workers, consumers and governments. The interests of businesses, workers and consumers will not always coincide. The interests of business are not entirely synonymous with the advancement of trade and commerce. The Judge did not err by drawing a false dichotomy between the advancements of the interests of business and the advancement of trade and commerce. The first and second fundamental errors alleged by the appellant are not made out (at [185]–[190]);

2 Where an institution carries on many diverse activities, it will often be necessary at a preliminary stage of the analysis for a judge to divide the functions or activities into discrete but coherent groups. The approach taken by the Judge was both appropriate and necessary because the appellant carried out a very diverse range of activities. After the Judge determined whether or not the activity carried on by each functional grouping had a charitable purpose, his Honour proceeded to consider the situation on an overall or holistic basis. The third fundamental error alleged by the appellant is not made out (at [195]–[198]);

3 The ultimate questions to be decided by the Court were, first, what are the primary or principle purposes of the appellant and, secondly, are those purposes charitable. The first question was a matter of fact to be decided after a careful assessment of the evidence. The second question was a matter of law to be decided by the Court (at [200]);

4 What the President and Chief Executive Officer of the appellant thought about the second question was irrelevant. Even if the evidence of the President/Chairperson and Chief

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Executive Officer was admissible in relation to the first question, what they considered to be the primary or principle purposes of the appellant could carry very little weight in comparison to the large volume of documentary evidence concerning the activities of the appellant and the statements it made about its purposes. The Judge did not err in declining to admit the evidence of those witnesses concerning the purposes for which the appellant carried out its activities (at [200]–[216]);

5 The facts identified by the Judge provided compelling grounds to distinguish *Re Chamber of Commerce and Industry of Western Australia Inc v Commissioner of State Revenue* (2012) 89 ATR 797. The Judge did not err in distinguishing that case (at [228]–[229]);

6 Business is only one of several groups that participate in trade and commerce. A function of or activity that promotes the interests of business may not necessarily advance trade and commerce. The authorities demonstrate the need to avoid conflating the charitable purpose of promoting trade and commerce with the purpose of advancing the interests of business. The Judge was correct to distinguish the charitable purpose of advancing trade and commerce from a purpose of promoting the interests of business (at [235]);

7 The appellant's contention that business should be recognised as falling within the fourth Pemsel class is rejected. Its acceptance would effectively abandon the clear distinction drawn in the authorities between the advancement of the personal and private interests of business and the public benefit of the promotion of trade and commerce (at [232]–[238]);

8 Appeal dismissed.

<https://jade.io/article/670602>

Colin Fong

10 Call for papers and submissions

The International Conference on Tax Administration is a prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe. The theme of the 2020 conference will be **New Frontiers in Managing Revenue Systems**. The conference will explore latest developments in revenue administration in Australia and overseas. These include (but are not limited to):

- cutting-edge initiatives in service delivery and compliance (digital and data use, tap and go, AI, algorithm, etc);
- data policy, ethical exploitation, cyber security and new developments in regulating data platforms;
- globalisation of revenue administration; and
- tax dispute resolution and new approaches to protect the vulnerable (elderly, impaired, remote, etc).

Your proposal should include the following details:

- title of the paper;
- author(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 tblconferences@unsw.edu.au with the subject 'Tax Admin Conference Call for Papers 2020' by end of **Friday 29 November 2019 (Sydney time)**.

A Steering Committee will select papers for the conference and will advise you of its decision by mid-December 2019. Full papers will be required to be submitted by early March using

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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 Fiona Martin f.martin@unsw.edu.au

Professor Binh Tran-Nam b.tran-nam@unsw.edu.au

Symposium on the Impact of Taxation on the Digital Economy in 2020

Professor Adrian Sawyer and Vincent Ooi are pleased to invite submissions of papers for a symposium on the Impact of Taxation on the Digital Economy to be held at Singapore Management University School of Law, Singapore on 3 April 2020. The symposium is a collaboration between the UC Business School, University of Canterbury and the School of Law, Singapore Management University. Contributions from academic staff, legal scholars, practitioners, tax administration officials, advisors and postgraduate researchers are welcomed.

The aim is for the papers presented during the symposium to be collated and published as an edited collection. The book is targeted to be launched at the ATTA Conference in Christchurch in January 2021.

The key research questions are as follows:

1. How might taxation impact the digital economy?
2. How might the digital economy impact taxation?

Possible submission themes include:

- Taxation and the digital economy;
- Various aspects of digitalisation on taxation containing significant impacts; and
- Tax policy

Guidelines

Those participating are encouraged to send an informative abstract by 29 February 2020. Acceptance will be communicated shortly after the close off date.

Final submissions will only be due after the symposium and should:

- Be in English and contain full literary citation of sources; and
- Be in publishable form and submitted with a version in Microsoft Word format;
- Be around 8,000 words in length including footnotes.

Please send submissions to:

adrian.sawyer@canterbury.ac.nz and vincentooi@smu.edu.sg by 29 February 2020.

For more details, kindly refer to the flyer here:

http://www.singaporerevenue.com/Digital_Tax_Call.pdf. Questions may be directed to the organisers of the symposium.

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The Revenue Law Journal

The Revenue Law Journal was established in 1989 as an open-access double-blind peer-reviewed journal, covering all aspects of taxation, both national and international. From 2019 the journal will be offered on an online basis, with the advantage of rapid publication following acceptance.

Visit

rlj.scholasticahq.com

2020 SMU David R Tillinghast Global Taxation Conference

Singapore Management University's School of Law is pleased to announce this call for papers for the 2020 SMU David R Tillinghast Global Taxation Conference. The conference is to be held at the SMU School of Law, Singapore on 31 March and 1 April 2020

The conference is proudly organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation.

The organising committee welcomes any paper dealing with any of the three categories under the overall conference theme BEPS 2.0: Voices from a Digital Asia:

- Examining/Developing Digital Taxation Principles with an Asian Perspective
- Dealing with Disruption from the Industry and Taxpayers' Perspective
- Impact of Digitalisation on Tax Policy and Tax Administration

Guidelines

Early proposal of topic:

- Those participating are encouraged to send an informative abstract of not more than 250 words by 30 November 2019;
- Comments will be communicated by 15 January 2020.

Final submissions should:

- Be in English and contain full literary citation of sources; and
- Be in publishable form and submitted with a version in Microsoft Word format;
- Be between 3,500 and 12,000 words in length excluding footnotes.

Contact

Sam Sim (Co-chairman of David R Tillinghast Conference 2020)

Email: tysim@smu.edu.sg

Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)

Email: vincentooi@smu.edu.sg

2020 University of North Carolina Tax Symposium

April 17th & 18th 2020, Chapel Hill, NC. Announcing the University of North Carolina's Twenty-Third Annual Tax Symposium

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The University of North Carolina is organizing its twenty-third annual tax symposium, designed to bring together leading tax scholars from economics, accounting, finance, law, political science, and related fields. The symposium will be held in Chapel Hill on Friday afternoon and Saturday morning, April 17th & 18th 2020, and will be sponsored by the KPMG Foundation and the UNC Tax Center. The goal is to bring together scholars from different areas who share a common interest in current tax research. Previous conferences have been very successful, and we anticipate the same this year.

PAPER DETAILS: Papers should be well developed, but at a stage where they can still benefit from the group's discussion. Travel and lodging expenses for presenters will be reimbursed up to \$500.

PAPER SUBMISSION PROCEDURE: Please submit an electronic PDF version of the paper no later than December 15, 2019 to: taxsymposium@kenan-flagler.unc.edu

We will select papers by January 31, 2020.

I would like to bring to your attention the organization of the **17th Annual International Conference on Law, 13-16 July 2020, Athens, Greece (Academics Responsible: Dr. David A. Frenkel, LL.D., Emeritus Professor, Law Area, Guilford Glazer Faculty of Business and Management, Ben-Gurion University of the Negev, Beer-Sheva, Israel & Dr. Michael P. Malloy, Distinguished Professor & Scholar, University of the Pacific, USA)**. You are more than welcome to submit a proposal for presentation. **The abstract submission deadline is 9 December 2019**. You may also send us a [stream-panel proposal](#) to be organized as part of the conference. If you need more information, please let me know, and our administration will send it to you, including the link to the website, and abstract submission form.

We do hope you can contribute to our academic activities.

Dr Gregory T. Papanikos
President, ATINER
Honorary Professor, University of Stirling, UK
Professor, MLC Management & Law College of Ljubljana, Slovenia

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

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

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested

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members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au, we look forward to hearing from you.

11 Heidelberg Tax Research Fellowship - call for applications

The main focus of the Steuerrechtswissenschaftliche Vereinigung Heidelberg e.V. is to support research and teaching in the field of national, international, and European public finance and tax law at the Institute for Public Finance and Tax Law of Heidelberg University. Therefore, the Steuerrechtswissenschaftliche Vereinigung awards research fellowships to excellent international tax researchers in order to enable them to conduct a defined research project at the Institute and to engage in scholarly interaction.

Eligibility requirements: The Heidelberg Tax Research Fellowship is open to all international scholars who intend to conduct a research project that correlates with the Institute's fields of research. Priority will be given to researchers at an early stage of their scientific career (doctorate and post-doctorate level). The fellows are expected to spend their fellowship in residence, to present their research project at the regular work-in-progress seminars and to publish its outcome with reference to the fellowship award.

Fellowship awards: The fellows have access to the Institute's library and to other research infrastructure of the Institute, a shared desk and computer space and the opportunity to sit in selected advanced classes with the instructors' permission. In addition, fellows are strongly encouraged to participate in the Institute's academic life which includes public lectures, seminars, conferences, work-shops and lunch discussions.

In addition, fellows will receive a grant that will be specified on an individual basis. It is expected, however, that the major part of living expenses and travel costs is borne by the fellow or his/her home institution.

The fellowship will be granted for a period of at least one month and up to a maximum of twelve months.

Deadline for submissions: Applications may be submitted at any time, at least eight weeks prior to the intended research stay.

Applying for the fellowship: In order to apply for a Heidelberg Tax Research Fellowship, please provide the following information:

- Cover letter (one page maximum)
- Curriculum vitae (three pages maximum)
- List of publications
- Project description (1,000 words maximum)

Applications should be submitted via e-mail to daniel.drescher@jurs.uni-heidelberg.de.

12 Australian and New Zealand tax and related doctoral theses

Since the *ATTA News* for December 2002, I have published an annual list, which contained details of Australian and New Zealand tax and related PhDs and SJDs completed and in progress. During the past year, a number of doctoral theses were completed.

Please notify me of any, which have commenced or have been completed and or have been accepted for publication. I hope to issue a new list in December 2019. See the earlier issues

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for information required ie Author, Title of thesis, Institution, Supervisor/s, expected date of completion (optional). For completed ones, if published, please supply the title, place of publication, publisher, date of publication. If available electronically, please supply the URL or where it can be found. If you wish to preview the list before publication, please let me know by email.

Colin Fong

13 Vacancies

We are pleased to announce that the Institute for Austrian and International Tax Law is offering a position as a

- **teaching and research associate**

The deadline for applications is **December 04, 2019**.

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: www.wu.ac.at/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).

Kind regards,

Michael Lang / Alexander Rust / Josef Schuch / Claus Staringer / Pasquale Pistone / Alfred Storck / Jeffrey Owens / Maria Wimmer

14 Tax and related meetings

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

For the call for abstracts and registrations see item 2 of this ATTA News.

For more information, please contact:

- john.mclaren@utas.edu.au
<http://www.utas.edu.au/atta-2020>

Summer 2020 Intensive Courses The UNSW School of Taxation and Business Law will be offering a range of Masters courses over the Summer Break. These courses are available for professionals interested in undertaking additional study and UNSW Masters students.

Comparative Tax Systems (TABL5544)

The course provides students with a comparative overview of the tax systems of various countries, with a view to developing a conceptual and practical understanding of the reasons why tax systems differ (and why they are sometimes so similar). The objectives of the course are to help students understand the characteristics that tax systems have in common, the areas

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in which tax systems differ, and the factors (legal, institutional, political, economic, social and cultural) that cause the similarities and differences. Chris Evans, Session dates: 9.30-5pm, 7-10 January 2020, Kensington Campus

Specific Tax Jurisdictions: North America (TABL5535)

This course involves a detailed study of the domestic taxation laws of a selected country in North America (on this occasion the USA) and is taught with the assistance of a person expert in the taxation laws of that jurisdiction. Particular attention will be paid to the domestic taxation laws of that selected country from the perspective of an international investor in that country and comparisons of those rules with international norms or the rules of other commercially important jurisdictions will be made. Students in this course will develop an understanding of where the chosen jurisdiction fits into the scheme of world tax systems and the expectations of the OECD and its member states. Henry J Lischer Jr, Session dates: 9.30-5pm, 14 – 17 January 2020, Kensington Campus

Asia Pacific Tax Regimes (TABL5504)

This course is designed to give students an understanding of cross border tax planning in the Asia Pacific region. There is a particular focus on the structure and content of the international tax systems of Singapore, Hong Kong and China. Subject to teacher availability other countries in the region may be included. Students will also be asked to consider how Australia's controlled foreign company measures impact on investments by Australians into those jurisdictions and how, if at all, these measures discourage such investments.

Consideration will also be given to investments from these jurisdictions into Australia.

Professor Nolan, Session dates: 9.30-5pm, 21 – 24 January 2020, Kensington Campus

Want to know more? Please email tbl@unsw.edu.au

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email,

nationalevents@taxinstitute.com.au Follow us on Twitter @TaxInstituteOz

Overseas

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

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

Institute for Fiscal Studies Conferences and seminars

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

Institute for Austrian and International Tax Law 2019/2020 events: The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

December 2019

- December 02, 2019 Panel Discussion of Tax Advisors (in German)
- December 04, 2019 Defensio, Jean-Philippe Van West
- December 16, 2019 KPMG-WU-Workshop (in German)
- December 16-17, 2019 Conference: "Cooperative Compliance"

January 2020

- January 13, 2020 IFA-Event: "Implementation of the ATAD II: the New Rules on Hybrid Mismatch Arrangements"
- January 16, 2020 Symposium on Corporate Tax Law (in German)
- January 20, 2020 Colloquium: "Current Developments in European and International Tax Law", Ari Glogower, Aurelio Massimiano

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- January 22, 2020 Workshop: "Vienna Multistakeholder Group on Improving Cross border Disputes Resolution: VAT and Disputes"
 - January 22-24, 2020 Conference: "Court of Justice of the European Union: Recent VAT Case Law"
 - January 23, 2020 Semesterclosing (in German)
 - January 27-February 01, 2020 Seminar: "The Practice of Double Tax Treaties in Case Studies"
- February 2020
- February 19-21, 2020 Global Transfer Pricing Conference: "Transfer Pricing Developments around the World"
 - February 22, 2020 Workshop: "Blockchain and TP"
- March 2020
- March 11, 2020 Semesteropening
 - March 16, 2020 KSW-Information Evening, Prof. Rust (in German)
 - March 23, 2020 IFA-Event: "Impacts of the US-Tax Reform on European Enterprises"
 - March 30, 2020 KPMG-WU-Workshop (in German)
- April 2020
- April 17-18, 2020 Wiener Bilanzrechtstage (in German)
 - April 20, 2020 Colloquium: "Current Developments in European and International Tax Law", Stefano Ceccacci, Alessandro Bucchieri
 - April 22, 2020 Wolfgang Gassner Memorial Lecture (in German)
- May 2020
- May 04-08, 2020 Advanced Transfer Pricing Course (General Topics)
 - May 07, 2020 VAT-Symposium (in German)
 - May 11, 2020 Panel Discussion of Lawyers (in German)
 - May 14-16, 2020 Conference: "Tax Treaty Case Law Around the Globe" (Tilburg)
 - May 18, 2020 Colloquium: "Current Developments in European and International Tax Law", Peter Hongler, Graeme Alan Wood, Jozef Kavuliak
 - May 25, 2020 KPMG-WU Workshop (in German)
- June 2020
- June 08, 2020 Colloquium: "Current Developments in European and International Tax Law", Jens Wittendorff, Katharina Schlücke
 - June 15, 2020 27. Vienna Symposium on International Tax Law: "'Tax Covered' – The Scope of Double Taxation Conventions"
 - June 18-20, 2020 EATLP Congress
 - June 25, 2020 Semesterclosing (in German)
- July 2020
- July 02-04, 2020 Rust Conference: "Mission Completed? The Implementation and the Lasting Effects of the Multilateral Instrument (MLI)"
 - July 06-10, 2020 Advanced Transfer Pricing Course (Benchmarking)
 - July 13-17, 2020 CEE Vienna International Tax Law Summer School 2020

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

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

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

Advanced VAT Optimization 2-3 December 2019, Amsterdam

International Taxation Conference 2019 5-7 December 2019, Mumbai

International Tax Planning Masterclass 8-9 December 2019, Dubai

Transfer Pricing Masterclass 10-12 December 2019, Dubai

Transfer Pricing Masterclass 24-25 February 2020, Amsterdam

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Transfer Pricing in a Post- BEPS World - Chinese Perspective 26-27 March 2020, Beijing
Current Issues in International Tax Planning 4-6 March 2020, Amsterdam
Principles of Transfer Pricing 9-13 March 2020, Amsterdam
Principles of International Taxation 16-20 March 2020, Amsterdam

International Fiscal Association Congresses <http://www.ifa.nl/pages/default.aspx>
IFA 2020 Congress, **Cancun**, Mexico, 4-8 October 2020 <https://www.ifacancun2020.com>

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

2020 SMU David R Tillinghast Global Taxation Conference, Singapore Management University's School of Law, 31 March and 1 April 2020. The conference is organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation. Contact Sam Sim (Co-chairman of David R Tillinghast Conference 2020)

Email: tysim@smu.edu.sg

Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)

Email: vincentooi@smu.edu.sg

Other useful tax and law related conference websites include the

International Bar Association: http://www.ibanet.org/Conferences/conferences_home.aspx

IBFD Course calendar

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

International Events and Law Conferences

<http://internationaleventsandlawconferences.yolasite.com>

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

New South Wales Bar Association

http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php

Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>

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

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

American Bar Association Taxation CLE topics

http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html

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

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

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

For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index

<http://www.interdok.com/mind>

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

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:

Cheating the Government: Does Taxpayer Perception Matter? Daniel Jeong-Dae Lee, 14 October 2019

Is Tax Transparency Always a Good Thing? Lynne Oats and Penelope Tuck, 08 October 2019

Investment, the Corporate Tax Rate, and the Pricing of Franking Credits, Peter Swan, 29 October 2019

Why We Use Private Trusts in Australia: The Income Tax Dimension Explained, **Alex Evans**, 25 October 2019

The Great Fiscal Shift: Inequality, Upwards Redistribution and the Politics of Surplus Since Howard, Guy Redden, 21 October 2019

Davies, Justice 'Tax stability', Melbourne Law School 14th Annual Tax Lecture, 29 October 2019 <https://www.fedcourt.gov.au/digital-law-library/judges-speeches/justice-davies/davies-j-20191029>

Grant, Andrew 'Tannadyce and the place of judicial review in New Zealand tax disputes' [2018] *New Zealand Law Review* 39-74

Holden, Richard 'Vital signs: talk of a US wealth tax is about symbolism as much as it is about economics' *The Conversation* 25 October 2019 <https://theconversation.com/vital-signs-talk-of-a-us-wealth-tax-is-about-symbolism-as-much-as-it-is-about-economics-125803>

Littlewood, Michael 'Eric Watson and the Cullen Group Case' [2019] *New Zealand Law Journal* 165-167

Littlewood, Michael 'Legislating against tax avoidance' [2019] *New Zealand Law Journal* 295-296; 302

Martin, F, Cahill, A, Wright, E & **Stoianoff, Natalie P** 'An international approach to establishing a Competent Authority to manage and protect traditional knowledge' (2019) 44 *Alternative Law Journal* 48-55

New South Wales *Review of Federal Financial Relations* Discussion paper, 21 October 2019 <https://www.treasury.nsw.gov.au/discussion-paper>

Roberts-Gray, Kate 'Sugar rush: worldwide momentum toward the taxation of sweet drinks and implications for New Zealand' [2018] *Public Interest Law Journal of New Zealand* 122-149

Stoianoff, Natalie P; Chilton, Fred; Monotti, Ann Louise; Giles, Katherine & Harris, Jason *Commercialisation of intellectual property*, Chatswood, NSW, LexisNexis Butterworths, 2019

Stoianoff, Natalie P & Wright, EA 'Fair use and traditional cultural expressions' in Corbett, S & Lai, JC (eds), *Making copyright work for the Asian Pacific: juxtaposing harmonisation with flexibility*, Canberra, ANU Press, 2018, pp. 75-94.

Stoianoff, Natalie P 'Indigenous knowledge governance: developments from the Garuwanga Project' (2019) 117 *Intellectual Property Forum* 9-23.

Stoianoff, Natalie P 'Tax and the environment – Australian style' in Mann, R & Roberts, T (eds), *Tax law and the environment a multidisciplinary and worldwide perspective*, Lexington Books, USA, 2018, pp. 105-124

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There are two new working papers in our Tax and Transfer Policy Institute series.

- Nicholas Biddle and Dinith Marasinghe:
[Risky data: The combined effect of framing, trust and risk preferences on the intended participation in the Consumer Data Right](#)

Ann Harrison, Benjamin Hyman, Leslie Martin and Shanthi Nataraj: [When do firms go green? Comparing command and control regulations with price incentives in India](#)

Overseas

British Tax Review Issue 4 2019

Special issue on international tax co-operation and multilateralism - Anzhela Cédelle

Articles

The Multilateral Instrument as a Platform for Co-ordination of International Tax Policies - Yariv Brauner

Multilateral Dynamics in Bilateral Settings: Back to Realpolitik - Ricardo García Antón

US Tax Reform: A Multilateral Success? Mindy Herzfeld

GILTI: The Co-operative Potential of a Unilateral Minimum Tax - Susan C Morse

Sharing the Wealth: Article 82 of UNCLOS—The First Global Tax? Richard Bird and Jack Mintz

Do States Have an Entitlement to Tax Income Arising in Their Territory? Laurens van Apeldoorn

Challenges to Multilateralism in International Taxation: A Tale of Two Measures - Suranjali Tandon

Ezcurra, Marta Villar; Milne, Janet E; **Ashiabor, Hope** & Skou, Mickael *Environmental fiscal challenges for cities and transport*, Cheltenham, UK; Northampton, MA, Edward Elgar Publishing, 2019, ISBN: 9781789904185; ISBN: 1789904188 Available at: Elgaronline books

Preface -- Part I: -- impacts of the emerging 21st century economy -- 1. Environmental taxation in the digital world -- Janet E. Milne -- 2. Is the low level of taxes on e-commerce contributing to an environmentally unfriendly growth of transport? -- Marta Villar Ezcurra -- 3. Tax incentives to green investments: Limits to state's cuts back. A reflection on legitimate expectations & fair and equitable treatment to investments -- Jerónimo Maillo -- Part II: -- Fiscal environmental policies for urban concentration -- 4. Smart cities: Can business improvement districts reduce the environmental footprint of urban areas? -- Helena Villarejo Galende, María Luisa Esteve Pardo and Clara Peiret García -- 5. The costs and benefits of extended producer responsibility: An evaluation of the Italian waste electrical and electronic equipment (WEEE) management system -- Edoardo Croci and Francesco Colelli -- 6. Fiscal policy for decarbonisation of energy in Europe, with a focus on urban transport: Case study and proposal for Spain -- David Robinson, Pedro Linares Llamas, Xiral López-Otero and Renato Rodrigues -- 7. A proposed green tax reform for Cyprus and its co-benefits for urban sustainability -- Theodoros Zachariadis -- 8. The agricultural conundrum: Encouraging climate-friendly agriculture through economic instruments in North America -- Emma Akrawi -- Part III: -- Challenging issues for transport taxes -- 9. External costs and environmental taxation: The role of transport sectors within the Italian economy -- Andrea Molocchi -- 10. Is road pricing the key to sustainable low-carbon road transport in Australia? -- Vanessa Johnston -- 11. Taxing vehicle use to overcome the problems of conventional transport taxes - - Alberto Gago, Xavier Labandeira and Xiral López-Otero -- 12. Sharing cars: A legal and economic analysis of the taxation of B2C carsharing models -- Fanny Vanrykel, Bruno de Borger and Marc Bourgeois -- 13. Renewable energy, smart grids and hybrid vehicles: A

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Brazilian case study -- Elena Aydos, Rafaela Cristina Oliari and Carlos Araújo Leonetti -- Part IV: -- The evaluation of cross-cutting policies -- 14. Ex-post cost-benefit analysis of environmentally related tax policies. Building on programme evaluation studies -- Jonas Teusch and Nils Axel Braathen -- 15. Designing carbon taxes: Economic and legal considerations -- Claudia Kettner, Daniela Kletzan-Slamanig, Stefan E. Weishaar and Irene J.J. Burgers -- 16. The use of the effective carbon rate (ECR) as an indicator for climate mitigation policy -- Kris Bachus and Ping Gao -- 17. The G20 peer review of fossil fuel subsidies -- Aldo Ravazzi Douvan and Gionata Castaldi -- 18. Increasing fiscal transparency in energy policies -- Leyla Ates and Sevil Acar

International VAT Monitor Number 5 - 2019

Obituary Prof. Dr Dr hc Ben JM Terra - Mariken van Hilten

VAT Fraud, Cryptocurrencies and a Future for the VAT System - Fabrizio Borselli

Call-Off Stock Simplification in Bulgaria – Possible or Not? Svetlin Krastanov

EU VAT and Financial Services: Which Rules, What Consequences and Which Possible Solutions? Christian Amand

VAT Deductibility for Fixed Establishments: The ECJ Ruling and the Italian Legal System - Rosario Cosentini

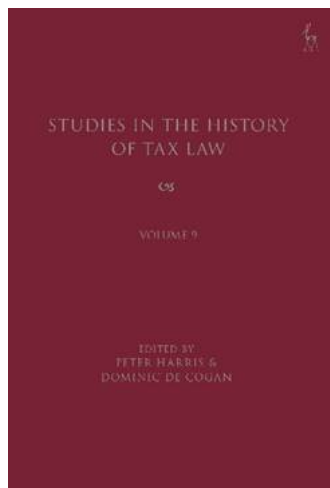
VAT and Tax Amnesty in Italy - Marco Allena

The Court of Justice of the European Union – Recently Decided and Pending Cases - Fabiola Annacondia

VAT news; VAT case notes; ECJ VAT cases

Martin, Fiona ‘The major tax concessions granted to charities in Australia, New Zealand, England, the United States of America and Hong Kong: What lessons can we learn?’, in: Harding, Matthew (ed) *Research handbook on not-for-profit law*, Cheltenham, UK; Northampton, MA, Edward Elgar Publishing, 2018

O’Connell, Ann ‘Taxation and the not-for-profit sector globally: common issues, different solutions’, in: Harding, Matthew (ed) *Research handbook on not-for-profit law*, Cheltenham, UK; Northampton, MA, Edward Elgar Publishing, 2018



Studies in the History of Tax Law, Volume 9

Edited by Peter Harris and Dominic de Cogan

These are the papers from the ninth Cambridge Tax Law History Conference, held in July 2018. In the usual manner, these papers have been selected from an oversupply of proposals for their interest and relevance, and scrutinised and edited to the highest standard for inclusion in this prestigious series.

The papers fall within five basic themes. Four papers focus on tax theory: Bentham; social contract and tax governance; Schumpeter’s ‘thunder of history’; and the resurgence of the benefits theory. Three involve the history of UK specific interpretational issues: management expenses; anti-avoidance jurisprudence; and identification of professionals. A further three concern specific forms of UK tax on road travel, land and capital gains. One paper considers the formation of HMRC and another explains aspects of nineteenth-century taxation by reference to Jane Austen characters. Four consider aspects of international taxation: development of EU corporate tax policy; history of

Dutch tax planning; the important 1942 Canada–US tax treaty; and the 1928 UN model tax treaties on tax evasion. Also included are papers on the effects of WWI on New Zealand income tax and development of anti-tax avoidance rules in China.

Peter Harris is Professor of Tax Law and **Dominic de Cogan** is University Lecturer in Tax Law, both at the Law Faculty, University of Cambridge.

September 2019 | 9781509924936 | 544pp | Hardback | RSP: £140

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16 Quotable quotes

“Last year, Mr Morrison and Finance Minister Mathias Cormann ruled out GST reform without a mandate from voters at an election.

It followed a push by the Australian Tax Office to debate anomalies, including the fact that the GST is applied to brioche burger buns but hamburger buns are tax-free.”

Source: Maiden, Samantha ‘NSW wants to broaden GST and scrap stamp duties’, *The New Daily* 21 October 2019 https://thenewdaily.com.au/news/state/nsw/2019/10/21/nsw-gst-stamp-duty/?utm_source=Adestra&utm_medium=email&utm_campaign=PM%20Extra%20-%2020191021

“Facebook has revealed it “demoted” thousands of death tax posts during the 2019 election campaign, dismissing claims it failed to act on fake news.

In a submission to Parliament, the social media giant revealed it moved to limit the spread of what the Labor Party slammed as “fake news” during the campaign.

“Since the 2019 Australian election, there has been some media reporting suggesting a prevalence of ‘death tax’-related misinformation on Facebook that related to claims of an agreement between the Australian Labor Party and the Australian Greens to introduce a 40 per cent inheritance tax,” the submission states.

“We believe it is important to highlight a number of key facts around the actions we took at the time.

“Where the inheritance tax discussion related to content that was fact checked as false by our third-party fact checkers, thousands of posts were subsequently demoted in Newsfeed, resulting in less distribution.”

However, Facebook said it did not plan to censor voters from having political discussions.

“Most of the discussions about inheritance taxes on our platform during the federal election came from ordinary Australians expressing their personal opinions or from elected politicians or political parties,” the Facebook submission states.

“Facebook does not believe that it’s an appropriate role for us to be the arbiter of truth over content shared by ordinary Australians or to referee political debates and prevent a politician’s speech from reaching its audience and being subject to public debate and scrutiny.”

The Joint Standing Committee on Electoral Matters is currently investigating the 2019 election, as it does after every campaign.”

Source: Maiden, Samantha ‘Facebook denies promoting ‘death tax’ during election campaign’ *The New Daily* 23 October 2019

[Type here]

https://thenewdaily.com.au/news/national/2019/10/23/facebook-death-tax-election/?utm_source=Adestra&utm_medium=email&utm_campaign=Morning%20News%20-%2020191024

“The Liberals refuse to close tax loopholes that are seeing billions of tax dollars flowing out of Australia’s tax system,” he said.

“Tax havens like Bermuda are a boil on the face of the global tax system. Yet the Morrison government defends tax havens, and refuses to get tough on multinational profit-shifting.

“Right now, two dollars in five of multinational profits pass through tax havens like Bermuda. Firms that channel profits into tax havens are cheating the Australian taxpayer.”

Quoting Andrew Leigh, ALP federal Member for Fenner, Australian Capital Territory, in: Butler, Ben and Remeikis, Amy ‘Company of Anthony Pratt, Australia’s richest man, pays virtually no tax’ The Guardian Australia 29 October 2019

<https://www.theguardian.com/australia-news/2019/oct/29/company-of-anthony-pratt-australias-richest-man-pays-virtually-no-tax>

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ATTA News December 2019

<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 a slightly earlier than usual edition of the ATTA Newsletter, as we (hopefully) start to wind down as the year ends.

We have two successful journal editions recently published. First, the 2019 edition of the Journal of the Australasian Tax Teachers' Association is now available. With 13 articles including the Patron's address and Editorial, this timely edition reflects a lot of hard work from Donovan Castelyn, Annette Morgan and Helen Hodgson at Curtin University. Second, we have a special New Zealand issue of the Journal of Taxation edited by Jonathan Barrett. Papers from this special issue will be included with the papers for ATTA 2020 (on a USB). If anyone would like a copy prior to the conference please email Jonathan (jonathan.barrett@vuw.ac.nz).

We also pass our congratulations on to Nikolay Shekhovtsev on being awarded his PhD.

At this time of year, it is timely to reflect on all our achievements both individually and as a tax community. For a relatively small group, we collectively continue to make a strong impact to tax policy, academia and society. Please continue to let me and/or Colin Fong know of your achievements in order that we can recognise these and share successes among our group.

Wishing everyone a safe and relaxing festive season,

Lisa
Lisa Marriott
President – ATTA

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2 ATTA's 32nd Annual Conference

The theme of the conference is 'Small Business and Innovation: Does the Taxation Law support or hinder growth?'. The Tasmanian School of Business and Economics will host the conference at The Old Woolstore, Hobart from 22nd to 24th January 2020.

Late abstracts will be given serious consideration for inclusion in the conference. Please email full papers to John McLaren at john.mclaren@utas.edu.au

Registration is available now. Registration options are as follows and include GST:

Full Fee (after 29 October): \$650 (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: \$60; Conference dinner only: \$180; and Closing function only: \$65

Prices are in Australian Dollars

If you have any questions, please contact Kirstie Cerone at Kirstie.cerone@utas.edu.au or visit the conference website at <http://www.utas.edu.au/atta-2020>.

3 ATTA AGM Agenda 2020

Date and time: Friday 24 January 2020 (time to be confirmed)

Venue: The Old Wool Store Hotel, Hobart

Present:

Apologies:

1. Minutes of the previous meeting which were published in the ATTA News May 2019 edition
 2. Matters arising from the minutes
 3. Reports:
 - President's report
 - Treasurer's report
 - Secretary's report
 4. Election of 3 Executive Committee Members
 5. Confirmation of State/Territory/NZ representatives
 6. Appointment of auditor
 7. Expressions of interest for hosting ATTA 2022 and 2023
- ATTA 2021 to be hosted at the University of Canterbury, Christchurch, NZ
8. General business:

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4 Arrivals, departures and honours

Diane Kraal was the Head of the Monash University Delegation to the UN Climate Change Conference COP25, Spain (2 to 13 December 2019). COP25 had around 25,000 delegates from all over the world in attendance. (You may recall due to the ongoing riots in Santiago that the conference was shifted to Madrid.) The official USA withdrawal from the Paris Agreement was expected but as at the time of writing, ‘they are still in.’ COP25 discussions for this year have concerned the progression and implementation of the Paris Agreement, article 6. The key aspects in the article subject to debate are national decarbonisation commitments (NDCs), and accounting for carbon credits – to prevent double counting. Apart from government to government Paris Agreement negotiations, there have been official side events on all aspects of climate change. Here research is presented that informs the Paris Agreement negotiations. Many countries (excluding Australia) had well-funded pavilions showcasing their local business’ research and development into addressing climate change eg. the latest in solar panels, wind turbines etc. Monash University was the only Australian university with a large delegation of academics and students, NGOs and industry had a big presence as well. Diane moderated a side event session on long-term climate change strategies for Pacific Island nations.

Justin Dabner has resigned from James Cook University effective March 2020 to focus more on his consultancy practice and a charity he has been engaged with. Still happy to undertake any ad hoc teaching duties so if anyone needs a locum or help with a tax or company law course he can be contacted at 0412 283 702 or Justin.Dabner@outlook.com

Congratulation to **Nikolay Shekhovtsev** on the completion of his PhD on the topic of *Comparative studies of compliance costs for large companies*. This was done under the auspices of the University of Canterbury and his supervisors were Professor Adrian Sawyer and Associate Professor Andrew Maples.

Giorgio Beretta on the 18 November 2019 wrote: “I took part in the EANO VAT doctoral seminar and conference in Copenhagen and Lund in 2017. It was a terrific experience and very useful for building my own Ph.D thesis both for the discussions and people that I met (Prof. Ben Terra to whom my book is dedicated was also there...). I hope that the volume (<https://lrus.wolterskluwer.com/store/product/european-vat-and-the-sharing-economy/>) will be of interest to at least some of you and to meet and read from you all soon!”

5 Henry's Taxing Day

The Curtin University Tax Clinic’s newly published book “Henry’s Taxing Day” that is available for purchase for \$10, all funds go back into the clinic. If you take a look at the webpage <https://businesslaw.curtin.edu.au/law/tax-clinic/> you can see the link there. The book was created to address several gaps in the delivery of tax and more broadly, financial literacy education.

The idea was conceived in response to research Annette and I conducted in 2017-18. Our study sought to evaluate the prevalence of taxation education nationally and to gauge whether

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participants would have benefited from structured taxation education throughout their secondary education. Participants were overwhelmingly in favour of the latter. As to the former, it was also apparent that little to no programs existed, or were inadequate given the emerging needs of their graduates.

Given that tax plays a crucial role in all manner of transactions, and that the revenue generated from the collection of taxes enables the majority of public services we enjoy, it is essential that future participants of the tax system are informed of their obligations and understand broadly how the taxes we pay are used. Early education and intervention is therefore essential to developing a society who are conscious of their compliance obligations and willing to participate in the tax system authentically and transparently.

The first instalment in this book series is targeted towards pre-primary students and provides a soft introduction to the broad concepts of taxation. It is our hope that the compliance and public services message will resonate with parents and children alike. This, we expect, will be the first step in developing a culture in future taxpayers centred around compliance.

Henry's Taxing Day



Annette Morgan and Donovan Castelyn

6 Ernst Mach ASEA-UNINET Grant

We would like to draw your attention to the **Ernst Mach ASEA-UNINET grant**, awarded by the OeAD-GmbH/ICM on behalf of and financed by the Austrian Federal Ministry of Science, Research and Economy (BWF).

This grant enables PhD students (Maximum age: 35 years) from **Cambodia, Indonesia, Philippines, Thailand and Vietnam** to apply for a PhD Grant (maximum of 36 months) in

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Austria.

We would hereby like to encourage suitable candidates from the above-mentioned countries who wish to pursue the **Doctoral Program in International Business Taxation (DIBT)** to submit their application to the Program by **February 15th 2020** at the latest. The application must be made using the [online tool](#).

We will then be happy to support candidates accepted for the DIBT with their application for the **Ernst Mach ASEA-UNINET grant, for which** the closing date will most probably be March 31st, 2020.

Further details about the DIBT can be found on our website under the following [link](#).

Details about the Ernst Mach ASEA-UNINET grant can be found on the OeAD website under the following [link](#).

For questions, please contact caroline.ristic@wu.ac.at

Kind regards,

Eva Eberhartinger / Michael Lang / Martin Zagler

7 Recent Australian tax cases

The following cases are from the last month or more 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

Bosanac v Commissioner of Taxation [2019] HCA 41, Nettle J, 22 November 2019
Income tax (Cth) – Appeal against objection decision – Where Commissioner of Taxation ("Commissioner") issued amended assessments of taxable income following commencement of audit – Where taxpayer objected to amended assessments – Where objection decision made in respect of taxpayer's objection ("Objection Decision") – Where further amended assessments made consequent upon Objection Decision – Where taxpayer appealed against Objection Decision under Pt IVC of Taxation Administration Act 1953 (Cth) ("Act") but not against further amended assessments – Where Commissioner conceded certain amounts incorrectly assessed as income ("Conceded Amounts") – Whether appeal under Pt IVC of Act was against Objection Decision or against further amendment assessments – Whether Commissioner's assessment excessive to extent of Conceded Amounts.

Administrative law – Judicial review – Jurisdictional error – Where primary judge determined appeal against Objection Decision under Pt IVC of Act – Where Full Court of Federal Court of Australia determined appeal against decision of primary judge – Where taxpayer sought writs of certiorari in respect of decisions of primary judge and Full Court – Whether primary judge and Full Court each misconstrued jurisdiction – Whether primary judge and Full Court committed jurisdictional error – Whether taxpayer's application for judicial review, after expiration of time in which to seek special leave to appeal, sufficient basis to dismiss application.

Words and phrases – "amended assessment", "disallowance of objection", "excessive assessment", "falsa demonstratio non nocet", "grounds of objection", "jurisdictional error", "misconceive jurisdiction", "non-jurisdictional error", "objection decision", "objection to assessment", "refusal of relief", "taxable income", "taxation decision", "taxation objection", "taxpayer's burden of proof", "wide survey and exact scrutiny".

Federal Court of Australia
Order

[Type here]

1 Application dismissed.
2 The plaintiff pay the defendants' costs of the application to this Court.
<https://jade.io/article/675560>

Federal Court of Australia

Caltex Australia Petroleum Pty Ltd v Commissioner of Taxation [2019] FCA 1849, Davies, J, 14 November 2019

Taxation - statutory interpretation - whether diesel a "petroleum based oil" within meaning of s 6(1) of Product Stewardship (Oil) Act 2000 (Cth) (PSO Act) - whether parenthetical list of "petroleum based oils" in s 6(1) exhaustive or inclusive - construction of "including" - whether parenthetical list referable to sub-genus of petroleum based oils – function of statutory definitional clauses – whether PSO Act, Excise Tariff Act 1921 (Cth) and Customs Tariff Act 1995 (Cth) comprise statutory scheme – inclusive construction consistent with legislative object – application allowed

The court orders that:

- 1 The objection decision be set aside.
- 2 The objection be allowed in full.
- 3 The matter be remitted to the Respondent for re-assessment in accordance with the law.
- 4 The respondent pay the costs of the applicant, such costs to be taxed in default of agreement.

<https://www.judgments.fedcourt.gov.au/judgments/Judgments/fca/single/2019/2019fca1849>

Bobos v Deputy Commissioner of Taxation, in the matter of Bobos [2019] FCA 1910, Markovic J, 19 November 2019

Bankruptcy – application to set aside bankruptcy notice – where applicant issued with director penalty notice for failure by company to pay PAYG withholding amounts to Commissioner – where default judgment entered – where bankruptcy notice issued on basis of default judgment – whether service of bankruptcy notice carried out in accordance with substituted service orders – whether the Court should go behind the judgment the basis of the bankruptcy notice – whether defences available pursuant to s 269-35 Taxation Administration Act 1953 (Cth) – whether applicant had entered into payment agreement with the Australian Taxation Office (ATO) – whether ATO precluded from relying on director penalty notice – whether issue of bankruptcy notice an abuse of process – whether Court has discretion to set aside bankruptcy notice – application dismissed

The court orders that:

- 1 The application lodged with the Court on 19 May 2017 be dismissed.
- 2 The applicant pay the respondent's costs of the application.

<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/cth/FCA//2019/1910.html>

Nugawela v Commissioner of Taxation [2019] FCAFC 206, McKerracher, Banks-Smith and Jackson JJ, 22 November 2019

Practice and procedure – application for extension of time and leave to appeal – application from primary judge's decision to strike out grounds of appeal – delay minor – whether the proposed grounds of appeal have sufficient merit

Bankruptcy – appeal before the primary judge from a decision of the Administrative Appeals Tribunal dismissing applications to review decisions by Commissioner regarding objections to tax assessments – where applicant is bankrupt – where trustee did not elect to continue proceedings – where Tribunal found applicant lacked standing – where Tribunal failed to consider a claim that proceedings should be adjourned pending determination of the applicant's application to review trustee's decision not to prosecute applications in the Tribunal – where primary judge struck out grounds lacking competence – arguable that objection to trustee's decision provided standing to seek adjournment – consideration of obiter comment by Lehane J in *McCallum v Federal Commissioner of Taxation* (1997) 75 FCR 458

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The court orders that:

- 1 The application for an extension of time and leave to appeal be dismissed.
 - 2 The applicant pay the costs of the first respondent, to be assessed if not agreed.
- <https://jade.io/article/675757>

Mingos v Commissioner of Taxation [2019] FCAFC 211, Kerr, Derrington and Steward JJ, 15 November 2019

Taxation – capital gain – main residence exemption – where title to property was transferred to a trustee company with the consent of the taxpayer pursuant to orders of the Federal Magistrates Court – where trust distributed proceeds from sale of the property to the taxpayer – where taxpayer did not include capital gain from sale of the property in his assessable income for the 2014 income year – where taxpayer sought to rely on exemption in s 118-110 of the Income Tax Assessment Act 1997 (Cth) – where taxpayer contended he had an ownership interest in the property – whether taxpayer had a full equitable interest in the property by reason of the orders made by the Federal Magistrates Court – whether taxpayer held an equitable interest in the nature of an equity of redemption – whether transfer of the property to the trustee company gave rise to a resulting or constructive trust in favour of the taxpayer – where primary judge made findings based on the reliability and credibility of the witnesses – whether taxpayer demonstrated that the findings were wrong by “incontrovertible facts or uncontested testimony” or were “glaringly improbable” or “contrary to compelling inferences” – appeal dismissed

<https://jade.io/article/678443>

New South Wales

R v Kinghorn (No 4) [2019] NSWSC 1420, Adamson J, 21 October 2019

Practice – subpoenas – claims for legal professional privilege by prosecuting and investigative bodies – consideration of inconsistency – whether opposition by Crown to accused’s application for permanent stay affects privilege of investigative bodies – whether waiver imputed

Legality – whether loss of privilege due to unlawful disclosure of examinations conducted under s 264 of Income Tax Assessment Act 1936 (Cth); whether within exception for performance of officer’s duties

Practice and procedure – construction of Uniform Civil Procedure Rules, r 1.9(4A) – whether objection taken by third party to production by recipient of subpoena governed by common law or Evidence Act 1995 (NSW)

Criminal law - parties – relationship between Director of Public Prosecutions, Crown, Australian Federal Police and Australian Taxation Officer – independent role of prosecutor – obligations of disclosure

<http://www.austlii.edu.au/cgi-bin/viewdoc/au/cases/nsw/NWSC/2019/1420.html>

Colin Fong

8 Call for papers and submissions

Symposium on the Impact of Taxation on the Digital Economy in 2020

Professor Adrian Sawyer and Vincent Ooi are pleased to invite submissions of papers for a symposium on the Impact of Taxation on the Digital Economy to be held at Singapore Management University School of Law, Singapore on 3 April 2020. The symposium is a collaboration between the UC Business School, University of Canterbury and the School of Law, Singapore Management University. Contributions from academic staff, legal scholars, practitioners, tax administration officials, advisors and postgraduate researchers are welcomed.

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The aim is for the papers presented during the symposium to be collated and published as an edited collection. The book is targeted to be launched at the ATTA Conference in Christchurch in January 2021.

The key research questions are as follows:

1. How might taxation impact the digital economy?
2. How might the digital economy impact taxation?

Possible submission themes include:

- Taxation and the digital economy;
- Various aspects of digitalisation on taxation containing significant impacts; and
- Tax policy

Guidelines

Those participating are encouraged to send an informative abstract by 29 February 2020. Acceptance will be communicated shortly after the close off date.

Final submissions will only be due after the symposium and should:

- Be in English and contain full literary citation of sources; and
- Be in publishable form and submitted with a version in Microsoft Word format;
- Be around 8,000 words in length including footnotes.

Please send submissions to:

adrian.sawyer@canterbury.ac.nz and vincentooi@smu.edu.sg by 29 February 2020.

For more details, kindly refer to the flyer here:

http://www.singaporerevenue.com/Digital_Tax_Call.pdf. Questions may be directed to the organisers of the symposium.

The Revenue Law Journal

The Revenue Law Journal was established in 1989 as an open-access double-blind peer-reviewed journal, covering all aspects of taxation, both national and international.

From 2019 the journal will be offered on an online basis, with the advantage of rapid publication following acceptance.

Visit

rlj.scholasticahq.com

2020 SMU David R Tillinghast Global Taxation Conference

Singapore Management University's School of Law is pleased to announce this call for papers for the 2020 SMU David R Tillinghast Global Taxation Conference. The conference is to be held at the SMU School of Law, Singapore on 31 March and 1 April 2020

The conference is proudly organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax

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Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation.

The organising committee welcomes any paper dealing with any of the three categories under the overall conference theme BEPS 2.0: Voices from a Digital Asia:

- Examining/Developing Digital Taxation Principles with an Asian Perspective
- Dealing with Disruption from the Industry and Taxpayers' Perspective
- Impact of Digitalisation on Tax Policy and Tax Administration

Guidelines

Early proposal of topic:

- Those participating are encouraged to send an informative abstract of not more than 250 words by 30 November 2019;
- Comments will be communicated by 15 January 2020.

Final submissions should:

- Be in English and contain full literary citation of sources; and
- Be in publishable form and submitted with a version in Microsoft Word format;
- Be between 3,500 and 12,000 words in length excluding footnotes.

Contact

Sam Sim (Co-chairman of David R Tillinghast Conference 2020)

Email: tysim@smu.edu.sg

Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)

Email: vincentooi@smu.edu.sg

Austaxpolicy.com Blog, TTPI Working Papers and Policy Briefs

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

Please follow us on Twitter @Austaxpolicy or sign up to our fortnightly email newsletter. Contributions encouraged and sought as Austaxpolicy Blog enters our second year of publishing short, accessible but not dumbed down articles based on your substantive research, recently published or in progress. If you like what you read, please distribute it among your networks and also circulate the Blog and this call for contributions to others who may be interested.

We also seek well prepared and substantial **Working Papers** to publish in our series, from all disciplines, both on the website and on SSRN (where they will be promoted in tax, public policy lists). Please send your contribution to tax.policy@anu.edu.au for review.

Finally, we seek **Policy Briefs** for our series which provides an accessible and rigorous explanation of tax issues or concepts for policy-makers, students, academics and interested members of the public. Policy Briefs will be published as a numbered report in PDF format and also as Brief on the Austaxpolicy.com blog. Please contact us at tax.policy@anu.edu.au , we look forward to hearing from you.

9 Heidelberg Tax Research Fellowship - call for applications

The main focus of the Steuerrechtswissenschaftliche Vereinigung Heidelberg e.V. is to support research and teaching in the field of national, international, and European public finance and tax law at the Institute for Public Finance and Tax Law of Heidelberg University.

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Therefore, the Steuerrechtswissenschaftliche Vereinigung awards research fellowships to excellent international tax researchers in order to enable them to conduct a defined research project at the Institute and to engage in scholarly interaction.

Eligibility requirements: The Heidelberg Tax Research Fellowship is open to all international scholars who intend to conduct a research project that correlates with the Institute's fields of research. Priority will be given to researchers at an early stage of their scientific career (doctorate and post-doctorate level). The fellows are expected to spend their fellowship in residence, to present their research project at the regular work-in-progress seminars and to publish its outcome with reference to the fellowship award.

Fellowship awards: The fellows have access to the Institute's library and to other research infrastructure of the Institute, a shared desk and computer space and the opportunity to sit in selected advanced classes with the instructors' permission. In addition, fellows are strongly encouraged to participate in the Institute's academic life which includes public lectures, seminars, conferences, work-shops and lunch discussions.

In addition, fellows will receive a grant that will be specified on an individual basis. It is expected, however, that the major part of living expenses and travel costs is borne by the fellow or his/her home institution.

The fellowship will be granted for a period of at least one month and up to a maximum of twelve months.

Deadline for submissions: Applications may be submitted at any time, at least eight weeks prior to the intended research stay.

Applying for the fellowship: In order to apply for a Heidelberg Tax Research Fellowship, please provide the following information:

- Cover letter (one page maximum)
- Curriculum vitae (three pages maximum)
- List of publications
- Project description (1,000 words maximum)

Applications should be submitted via e-mail to daniel.drescher@jurs.uni-heidelberg.de.

10 Tax and related meetings

The **2020 ATTA conference** will be hosted by University of Tasmania from 22nd January to 24 January 2020. The theme is: Small Business and Innovation: Does the Taxation Law support or hinder growth?

For the registration see item 2 of this ATTA News.

For more information, please contact:

- john.mclaren@utas.edu.au

<http://www.utas.edu.au/atta-2020>

The **Tax Institute's** website www.taxinstitute.com.au lists many conferences, conventions, seminars, and breakfast clubs. For further enquiries, contact Phillipa Cardigan (02) 8223 0045 or email phillipacardigan@taxinstitute.com.au or register online at www.taxinstitute.com.au Call the National Events team on 1300 733 842 for more details.

Please contact the National Events Team on 1300 829 338 or by email,

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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>

Institute for Fiscal Studies Conferences and seminars

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

Institute for Austrian and International Tax Law 2019/2020 events: The topics of the seminar sessions and other events can always be found at www.wu.ac.at/taxlaw. Please see the website for most up-to-date information on them.

January 2020

- January 13, 2020 IFA-Event: "Implementation of the ATAD II: the New Rules on Hybrid Mismatch Arrangements"
- January 16, 2020 Symposium on Corporate Tax Law (in German)
- January 20, 2020 Colloquium: "Current Developments in European and International Tax Law", Ari Glogower, Aurelio Massimiano
- January 22, 2020 Workshop: "Vienna Multistakeholder Group on Improving Cross border Disputes Resolution: VAT and Disputes"
- January 22-24, 2020 Conference: "Court of Justice of the European Union: Recent VAT Case Law"
- January 23, 2020 Semesterclosing (in German)
- January 27-February 01, 2020 Seminar: "The Practice of Double Tax Treaties in Case Studies"

February 2020

- February 19-21, 2020 Global Transfer Pricing Conference: "Transfer Pricing Developments around the World"
- February 22, 2020 Workshop: "Blockchain and TP"

March 2020

- March 11, 2020 Semesteropening
- March 16, 2020 KSW-Information Evening, Prof. Rust (in German)
- March 23, 2020 IFA-Event: "Impacts of the US-Tax Reform on European Enterprises"
- March 30, 2020 KPMG-WU-Workshop (in German)

April 2020

- April 17-18, 2020 Wiener Bilanzrechtstage (in German)
- April 20, 2020 Colloquium: "Current Developments in European and International Tax Law", Stefano Ceccacci, Alessandro Bucchieri
- April 22, 2020 Wolfgang Gassner Memorial Lecture (in German)

May 2020

- May 04-08, 2020 Advanced Transfer Pricing Course (General Topics)
- May 07, 2020 VAT-Symposium (in German)
- May 11, 2020 Panel Discussion of Lawyers (in German)
- May 14-16, 2020 Conference: "Tax Treaty Case Law Around the Globe" (Tilburg)
- May 18, 2020 Colloquium: "Current Developments in European and International Tax Law", Peter Hongler, Graeme Alan Wood, Jozef Kavuliak
- May 25, 2020 KPMG-WU Workshop (in German)

June 2020

- June 08, 2020 Colloquium: "Current Developments in European and International Tax Law", Jens Wittendorff, Katharina Schlücke
- June 15, 2020 27. Vienna Symposium on International Tax Law: "'Tax Covered' – The Scope of Double Taxation Conventions"
- June 18-20, 2020 EATLP Congress

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- June 25, 2020 Semesterclosing (in German)
- July 2020
- July 02-04, 2020 Rust Conference: "Mission Completed? The Implementation and the Lasting Effects of the Multilateral Instrument (MLI)"
 - July 06-10, 2020 Advanced Transfer Pricing Course (Benchmarking)
 - July 13-17, 2020 CEE Vienna International Tax Law Summer School 2020

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

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

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

Transfer Pricing Masterclass 24-25 February 2020, Amsterdam

Transfer Pricing in a Post- BEPS World - Chinese Perspective 26-27 March 2020, Beijing

Current Issues in International Tax Planning 4-6 March 2020, Amsterdam

Principles of Transfer Pricing 9-13 March 2020, Amsterdam

Principles of International Taxation 16-20 March 2020, Amsterdam

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

IFA 2020 Congress, **Cancun**, Mexico, 4-8 October 2020 <https://www.ifacancun2020.com>

International Tax Planning Association Forthcoming meetings

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

2020 SMU David R Tillinghast Global Taxation Conference, Singapore Management University's School of Law, 31 March and 1 April 2020. The conference is organised by Singapore Management University School of Law, made possible by grant from IFA, and is supported by the OECD Centre for Tax Policy and Administration, University of Lausanne, NYU School of Law International Tax, Tax Academy of Singapore, IBFD, Xiamen University and the UK Chartered Institute of Taxation. Contact Sam Sim (Co-chairman of David R Tillinghast Conference 2020)

Email: tysim@smu.edu.sg

Vincent Ooi (Co-chairman of David R Tillinghast Conference 2020)

Email: vincentooi@smu.edu.sg

Symposium on the Impact of Taxation on the Digital Economy in 2020, Singapore Management University School of Law, Singapore, 3 April 2020. The symposium is a collaboration between the UC Business School, University of Canterbury and the School of Law, Singapore Management University. Contributions from academic staff, legal scholars, practitioners, tax administration officials, advisors and postgraduate researchers are welcomed. The aim is for the papers presented during the symposium to be collated and published as an edited collection. The book is targeted to be launched at the ATTA Conference in Christchurch in January 2021.

The key research questions are as follows:

1. How might taxation impact the digital economy?
2. How might the digital economy impact taxation?

Possible submission themes include:

- Taxation and the digital economy;
- Various aspects of digitalisation on taxation containing significant impacts; and
- Tax policy

Please send submissions to: adrian.sawyer@canterbury.ac.nz and vincentooi@smu.edu.sg by 29 February 2020. For more details, kindly refer to the flyer here:

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http://www.singaporevenuelaw.com/Digital_Tax_Call.pdf. Questions may be directed to the organisers of the symposium.

Other useful tax and law related conference websites include the
International Bar Association: http://www.ibanet.org/Conferences/conferences_home.aspx
IBFD Course calendar
<http://www.ibfd.org/portal/app?bookmarkablePage=org.ibfd.portal.presentation.TaxCourses>
International Events and Law Conferences
<http://internationaleventsandlawconferences.yolasite.com>
Conferences in Australia <http://www.conferencealerts.com/country-listing.php?page=1&ipp=All&country=Australia>
New South Wales Bar Association
http://www.nswbar.asn.au/docs/professional/prof_dev/CPD/programme/index.php
Law Council of Australia <http://www.lawcouncil.asn.au/lawcouncil/index.php/conferences>
Practising Law Institute <http://www.pli.edu/>
New York County Lawyers Association <http://www.nycla.org>
American Bar Association Taxation CLE topics
http://www.americanbar.org/cle/cle_courses_by_topic/taxation.html
New York Bar Association <http://www.nysba.org/>
Hieros Gamos Worldwide Law Events Calendar <http://www.hg.org/legal-events.asp>
For Australian ones <http://www.hg.org/legal-events-australia.asp>
For social sciences and humanities conferences, meetings etc, see Mind: The Meetings Index
<http://www.interdok.com/mind>
See also the magazine *Australian Conference & Exhibition Diary*, Vamosi Information Publication.

11 Recent publications

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

Local

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

The Intangible Capital Gains Tax Trilemma for Corporate Spin-offs, Carlos Barros and **Eu-Jin Teo**, 10 December 2019 | by

Australian Tax Treaties and Transparent Entities After the Flood, Mark Brabazon, 06 December 2019

Winners of the UK Tax-Benefit Reforms over Five Decades, Justin van de Ven and Nicolas Herault, 02 December 2019

That Moving Graph of US Tax Rates That Went Viral, It's Probably Wrong. Here's Why, Robert Breunig, 28 November 2019

Income Contingent Loans Can Provide Equal Access to Higher Education in Indonesia, Elza Elmira and Daniel Suryadarma, 18 November 2019

Good Policy Needs Good Data. So Why Is It Locked Up? Robert Breunig and Warwick McKibbin, 12 November 2019

Means-Testing and Temptation: How Self-Control Affects the Welfare Effects of Various Social Security Arrangements, Cagri S. Kumru, 07 November 2019

Do Tax Structures Affect Indonesia's Economic Growth? Heru Iswahyudi, 04 November 2019

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Breunig, Robert 'That moving graph of US tax rates that went viral, it's probably wrong. Here's why' *The Conversation* 24 November 2019 <https://theconversation.com/that-moving-graph-of-us-tax-rates-that-went-viral-its-probably-wrong-heres-why-127233>

CCH Editors *Australian practical tax examples*, 2nd ed, North Ryde, NSW, CCH, 2019 ISBN: 9781925894240, 27 Sep 2019

Dabner, Justin 'Backpacker tax continues to plague government' (8 November 2019) 45 *Australian Tax Week* 1 available at <https://www.wolterskluwercentral.com.au/tax/backpacker-tax-continues-to-plague-government>

Dixon, Rosalind; Holden, Richard & Vogt, Melissa (*Un*) *Taxing child-care: boosting choice and labour supply through subsidised & tax-deductible child-care in Australia*, Sydney, UNSW Sydney, 2019 https://b536ef95-d95a-41ab-8ea2-86d91525afdc.filesusr.com/ugd/d1755c_97605ce5b7544f689ea68a261859bd23.pdf

Graw, Stephen; Parker, David; Whitford, Keturah; **Sangkuhl, Elfriede** & Do, Christina *Understanding business law*, 9th ed, Sydney, LexisNexis Butterworths, 2019

Hanegbi, Rami 'Superannuation taxation reform: from the Financial System Inquiry Report to legislative changes' (2018) 32 *Adelaide Law Review* 331-362
https://law.adelaide.edu.au/system/files/media/documents/2019-03/ALR_39%282%29_COMPLETE_Web.pdf

Holden, Richard 'Vital signs. Untaxing childcare is a bold idea that seems unfair, but might benefit us all' *The Conversation* 22 November 2019 <https://theconversation.com/vital-signs-untaxing-childcare-is-a-bold-idea-that-seems-unfair-but-might-benefit-us-all-127430>

(2019) 14 No 1 *Journal of the Australasian Tax Teachers Association*
<https://www.business.unsw.edu.au/about/schools/taxation-business-law/australasian-tax-teachers-association/journal/atta-current-issue>

Foreword - **Dale Pinto**

Prior Experience, Trust, and its Success Model: A Study on the Use of Tax E-filing in Indonesia - Christine Tjen, Vitria Indriani and Panggah Tri Wicaksono

Key Employability Skills Required of Tax Accountants - **Lin Mei Tan** and Fawzi Laswad

Minimising Potential Tax Avoidance by Strengthening Tax Policy on Transfer Pricing in Indonesia - Maria Rud Tambunan, Haula Rosdiana and Edi Slamet Irianto

The OECD's Multilateral Instrument — Will It Be an Effective Solution for New Zealand to Counter Multinational Tax Avoidance? **Andrew MC Smith**

How Could Sales of Residential Premises Between Otherwise Unregistered Homeowners Be Brought Into the VAT Base? **Christine Peacock**

Patron's Address Australasian Tax Teachers Association Conference, 17 January 2019

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PDF

Taxation, Innovation and Education: Reflections on a Flipped Lecture Room - **Ian Murray**, Melissa Cianfrini, Jared Clements‡ and **Nicole Wilson-Rogers**

A Critical Review of the Proposed Law to Remove the Main Residence Exemption for Non-residents - **John McLaren**

Towards Simplification of Value Added Tax Compliance for Small Businesses in Botswana — Lessons From New Zealand - **Tshepiso Makara** and **Adrian Sawyer**

How Equitable is Australia's Progressive Tax Rate? A Review at Higher Income Levels - **Sally-Ann Joseph** and Micheal Mallon

Factors that Influence Tax Evasion Perceptions in Australia and Turkey: A Structural Equation Model Study - **Ken Devos** and Metin Argan

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Philistines v Elitists? A Comparison of Australia's and New Zealand's Tax-Benefit Treatment of Collectors of Artworks - **Jonathan Barrett**

Krever, Richard *Mastering law studies and law exam techniques*, 10th ed, Sydney, LexisNexis Butterworths, 2019

Martin, Peter 'GDP update: spending dips and saving soars as we stash rather than spend our tax cuts' *The Conversation* 4 December 2019 <https://theconversation.com/gdp-update-spending-dips-and-saving-soars-as-we-stash-rather-than-spend-our-tax-cuts-128297>

Minas, John *The implications of capital gains tax rate preferences*, Oxford University Press, 2019, ATTA Doctoral Series: Volume 8 \$ \$108.95

Steinhauser, Ralf; Sinning, Mathias & Sobek, Kristen *State tax elasticities of revenue bases*, Canberra, Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National University, 2019 https://www.cgc.gov.au/sites/default/files/r2020_review_-_revenue_elasticity_report_0.pdf

Taxation Today 134, December 2019

- Business Tax Changes Announced - Robyn Walker and Brendan Ng
- Capital Gains and Compliance Costs: Are Capital Gains Too Expensive (for New Zealand)? [Part 1] - David Sutton and Maithm Khaghaany

Villios, Sylvia and Williams, Natalie 'Family provision law, adult children and the age of entitlement' (2018) 32 *Adelaide Law Review* 249-302
https://law.adelaide.edu.au/system/files/media/documents/2019-03/ALR_39%282%29_COMPLETE_Web.pdf

Overseas

Ault, Hugh J; Arnold, Brian J & Cooper, Graeme S *Comparative income taxation: a structural analysis*, 4th ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2019, ISBN 9789403509327, Hardbound €130.00

Bulletin for International Taxation Number 11 - 2019

Luxembourg/United States/European Union/OECD - Recent Amendments to EU, Luxembourg and US Tax Laws, and Their Implications for US Holding and Financing Branch Structures - Emilien Lebas

European Union/OECD/International - Comparison of Proposals to Adjust the Permanent Establishment Concept to the Digital Economy - Karina Ponomareva

Tax treaty case law monitor - Zambia/OECD/United Nations - Zambia's First Transfer Pricing Case: An Opportunity Lost to Use the Updated OECD and UN Transfer Pricing Guidelines for Developing Countries - Vanessa Dunne

Tax treaty monitor - OECD/International - Integration of Taxes on Inheritances, Estates and Gifts into the OECD Model Tax Convention on Income and on Capital: The Curious Case of Special Provisions – Part 2 - Jan Karol Szczepański

OECD/International - The Principal Purpose Test: A Critical Analysis of Its Substantive and Procedural Aspects - Part 1 - Ian Zahra

Cockfield, Arthur; Hellerstein, Walter & Lamensch, Marie *Taxing global digital commerce*, 2nd ed, Alphen aan den Rijn, The Netherlands, Kluwer Law International, 2019, ISBN 9789041167095, Hardbound €187.00

International Transfer Pricing Journal Number 6 - 2019

[Type here]

International - Valuations for Transfer Pricing of Intangibles: A Comparative Analysis of the Excess Earnings Method and Residual Profit Split - Giandomenico Petronella
 International - Intercompany Licensing of Intangibles – A Comparative Global Outlook - Caterina Colling Russo and Susann Karnath
 International - Pricing Intercompany Financial Transactions: Loans, Guarantees and Cash-Pooling Arrangements - Adnand Sulejmani
 International - Transfer Pricing Aspects of Transactions with Marketing Intangibles in a Post-BEPS World - Alissa Fedi
 International - Location-Specific Advantages and Transfer Pricing - Aurora Ferraton
 Recent developments
 Australia - Arm's Length Conditions Override Actual Conditions – Transfer Pricing and Debt Equity Rules - Anton Joseph
 Brazil - Challenges to Brazilian Transfer Pricing Rules upon Accession to the OECD - Luís Eduardo Schoueri and Ricardo André Galendi Júnior
 Poland - New Polish MDR Regulation from a Transfer Pricing Perspective - Bartosz Matusik, Paweł Chodziński and Magdalena Gajur
 United Arab Emirates - Transfer Pricing Documentation Requirements in the United Arab Emirates for Multinational Enterprises - Bilal Hassan
 United States/International - United States Court of Appeals Puts an End to Amazon-IRS Litigation Related to Luxembourg Buy-In - RS Avi-Yonah and A Musselli

International VAT Monitor Number 6 - 2019 contains the following:

VAT Is about So Much More than Just Fraud - Tiina Ruohola
 A New Weapon in the Fight against E-Commerce VAT Fraud: Information from Payment Service Providers - Madeleine Merckx and Anne Janssen
 Combating VAT Fraud through Digital Technologies: A Reform Proposal - Roland Ismer and Magdalena Schwarz
 EU VAT Cross-Border Rulings - Mojca Bartol Lesar
 The VAT Conundrum of Fuel Cards: Thoughts on the ECJ Judgment in Vega International - David Gómez and Gorka Echevarría Zubeldia
 How to Treat the Ride-Hailing Company Uber for VAT Purposes - Lily Zechner
 Australian VAT Design and Federalism - **Michael D'Ascenzo**
 VAT Registration Thresholds in Europe - Fabiola Annacondia
 VAT news; VAT case notes; ECJ VAT cases

Kraal, Diane and Odhuno, Francis *Papua New Guinea's extractive resource sector: towards a policy of leaner tax incentives*, Discussion Paper no 172, Port Moresby, National Research Institute of Papua New Guinea, 2019

Simontacchi, Stefano & Stoschek, Uwe (ed) *Guide to global real estate investment trusts*, 9th ed, Kluwer Law International, 2019; ISBN 9789403517650, €136.00

12 Quotable quotes

“I went to school in an era when teachers with no formal training were allowed to teach in NSW classrooms. I chose teaching as a career, strongly influenced by two of these untrained teachers. Each was eccentric, passionate about their subjects, the teacher we wanted to spend our lunch hours discussing issues and problems with. I loved their classrooms. But they wouldn't be hired these days. ...

The great fear I share with many colleagues is that with all this standardising of teacher qualities, we lose the enormous benefits that come with brilliant, eccentric, odd teachers. ... I hope there will always be a place for the teacher who doesn't fit inside the box.”

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Source: McKeith, William 'Back in their box: my fear for teaching shake-up' *Sydney Morning Herald* 4 September 2018 p 23

“One former student says that (as far as he can remember) he never attended a tax class when he wasn't “stoned”.”

Source: Dixon, Marion *Thirty up: the story of the UNSW Law School 1971-2001*, Sydney, UNSW Law School, 2001 p 28

“Why would we allow the official law to be hidden behind a pay wall?” Justice Gorsuch asked in the oral proceedings of the #copyright case in *The State of Georgia v. http://Public.Resource.Org* <https://news.bloomberglaw.com/us-law-week/justices-weigh-state-copyright-power-in-georgia-legal-code-clash> ...
Transcripts: https://supremecourt.gov/oral_arguments/argument_transcripts/2019/18-1150_j4el.pdf ... #SCOTUS #USlaw #ICYMI

Source: Matthew Rimmer on Twitter

“The world is full of mysteries. Why did the crew of the *Mary Celeste* abandon the ship? Do big cats reside in parts of Victoria and NSW? What do people see in the music of Nickelback? And here's another one — what's become of the tax refunds deposited in the bank accounts of millions of Australians since the start of the new financial year?
... In the budget, Frydenberg made clear what he — and Treasury and the Reserve Bank — believed would come of the tax offset.
"This tax relief will lift household incomes, ease cost of living pressures and boost spending at local businesses," he said.
... But like a plane or ship going into the Bermuda Triangle, this huge amount of extra cash has seemingly disappeared.
... But that ignored the history of tax refunds.
Between July and October this year, \$24.2 billion had been refunded. Last year, over the same period, the total was \$18.8 billion. The year before that it was \$18.4 billion. Back in 2013, Australian taxpayers had been returned \$17.2 billion in this four-month window.
That's a lot of extra cash going into the pockets of people.
But if you happen to look at the raw, non-seasonally adjusted retail trade figures pumped out by the Australian Bureau of Statistics, you can't actually see this money going out to the nation's retailers.
... In other words, refunds are no stimulus. They are barely spent and are nothing to write home about.”

Source: Wright, Shane 'The mystery of the missing tax refunds' *Sydney Morning Herald* 11 December 2018 <https://www.smh.com.au/politics/federal/the-mystery-of-the-missing-tax-refunds-20191209-p53i25.html>

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13 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; *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

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

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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

Beckham, Jeremy *Strengthening the settings for Inland Revenue's statutory role as tax collector*, University of Auckland, Prof Craig Elliffe, 2018

Beggs, Mike *Inflation and the making of macroeconomic policy in Australia, 1945-85*, University of Sydney Political Economy, Faculty of Economics and Business, Dick Bryan, 2010

<http://ses.library.usyd.edu.au/bitstream/2123/7710/1/Mike%20Beggs%20PhD%20thesis.pdf>

Benge, Matt *Taxes, corporate financial policy and investment decisions in Australia*, Australian National University, 1998

Bentley, Duncan *A model of taxpayers' rights as a guide to best practice in tax administration*, Bond University School of Law, Prof Michael Lupton, 2007, *Taxpayers' rights: Theory, origin and implementation*, Amsterdam, Kluwer Law International, 2007, European Academic Tax Thesis Award 2008 for PhDs awarded in 2007
<http://epublications.bond.edu.au/theses/36>

Bessell, Maxwell *Australian Federal Government service revenues: a taxation perspective*, University of Adelaide Dept of Commerce, 1997

Bevacqua, Giovanni (John) *Australian taxpayer rights to monetary compensation for loss caused by Australian Taxation Office operational acts or omissions*, University of New South Wales, Atax, Prof Michael Walpole (Atax) and Prof Prue Vines (UNSW Law School), 2010; *Taxpayers rights to compensation for Tax Office mistakes*, Ryde, NSW, CCH, 2011 (ATTA Doctoral Series book 3)

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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

Brabazon, Mark *Principles of international trust taxation*, University of Sydney Faculty of Law, Profs Richard Vann & Michael Dirkis, 2018; *International taxation of trust income: principles, planning and design*, Cambridge, Cambridge University Press, 2019

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, Cath *Revisiting the priority of taxation in corporate insolvency: an application of Dworkin's rights thesis and equality theories*, Queensland University of Technology, A/Prof Colin Anderson and Mark Thomas, 2019*

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 Cakravarti*, Australian National University, 2000

Burton, Mark *The interpretation of tax legislation in Great Britain and Australia: a study of the indeterminacy of law*, Australian National University Law Program, Research School of Social Sciences, Dr Peter Sack, Prof Stephen Bottomley and Prof John Braithwaite, 1999

Byrnes, Joshua *The impact of price on alcohol consumption and the cost-effectiveness of a volumetric tax on alcohol in Australia*, University of New South Wales Public Health & Community Medicine, Faculty of Medicine, Prof Christopher Doran and Ass Prof Anthony Shakeshaft, 2012

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Celestin, Lindsay C *Formulary approach to the taxation of transnational corporations: a realistic alternative?* University of Sydney Faculty of Law, Prof Richard Vann, 2000
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<http://ses.library.usyd.edu.au/handle/2123/846>

Cheng, Alvin Man Hung *Explorations of structure and choice in taxing capital gains: New Zealand tax experts' perspectives*, University of Waikato, Waikato Management School, Dept of Accounting, Prof Howard Davey and Prof Keith Hooper, Auckland University of Technology, 2010 <http://researchcommons.waikato.ac.nz/bitstream/10289/4232/3/thesis.pdf>

Cheong, Elizabeth *The agricultural co-operative business structure in context: A Western Australian study*, Edith Cowan University Faculty of Education and Arts, Emeritus Professor Alan Black and Dr John Duff, 2006
<http://ro.ecu.edu.au/cgi/viewcontent.cgi?article=1056&context=theses>

Chunhachatrachai, Papaporn *Corporate income tax compliance costs of small and medium enterprises in Thailand*, Curtin University School of Economics and Finance, Profs Jeff Pope & Dale Pinto, 2013

Cleary, Jo *The evolution of the regulation governing superannuation funds since 1936*, Bond University, Profs Duncan Bentley and John Farrar, 2010

Cleaveland, Mary Catherine *The relationship between R&D investment and dividend payment tax incentives and their role in the dividend tax puzzle*, Georgia State University Robinson College Of Business, Dr Ernest R Larkins, Fred A Jacobs, Detmar W Straub and Sally Wallace, 2006
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Compston, Hugh *The electoral impact of tax: a comparative study of Sweden and Australia*, Australian National University, 1990

Coskuner, Cagay *Fiscal policies and the real exchange rates*, University of Delaware, Stacie Beck, 2002

Datt, Kalmen *A critical evaluation of how aspects of the tax system in Australia are administered and their impact on corporations and directors*, University of New South Wales, Australian School of Business, School of Taxation and Business Law, Prof Michael Walpole (Atax) and A/Prof Mark Burton (University of Melbourne), 2015, Sydney, Australian Tax Research Foundation, Research study 49, Tax Institute, 2015

Devos, Ken *An international study of the deterrent effect of penalties and sanctions for taxation offences and the implications for taxpayer compliance and development of tax policy*, Monash University Taxation Law and Policy Research Institute, Profs Rick Krever & Julie Cassidy (Auckland University of Technology), 2012, *Factors influencing individual taxpayer compliance behavior*, Heidelberg, Springer, 2014

Dick, Caroline *Sumptuary law by any other name: manifestations of sumptuary regulation in Australia, 1901-1927*, University of Wollongong Faculty of Law, Dr Marett Leiboff & Dr Cassandra Sharp, 2016;, Melbourne, Oxford University Press, 201.

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Dirkis, Michael *Terms of engagement - A qualitative examination of the basic building blocks of Australia's international tax regime (residency and source) against the tax policy objectives of equity, efficiency, simplicity and the prevention of tax avoidance and an exploration of the avenues for reform*, Australian National University, Prof Stephen Bottomley, 2005, *Is it Australia's? Residency and source analysed*, Research Study No 44, Sydney, Australian Tax Research Foundation, 2005

Drummond, Mark *Costing constitutional change: estimates of the financial benefits of new states, regional governments, unification and related reforms*, University of Canberra School of Business and Government, Prof John Halligan, 2007
<http://members.webone.com.au/~markld/PhD/thesis.html>

Eapen, AT *A study of fiscal federalism in the United States, Canada, Australia and India in terms of objectives of federal finance*, University of Michigan, 1962

Eccleston, Richard *The capacity for reform: Australian taxation policy and the state 1970-2000*, School of Political Science and International Relations, University of Queensland, A/Prof Stephen Bell, 2001, *The thirty year problem: the politics of Australian tax reform*, Sydney, Australian Tax Research Foundation, 2004

Edgar, Tim *The income tax treatment of financial instruments: theory and practice*, Deakin University School of Law, Prof Rick Krever, 2000, Toronto, Canadian Tax Foundation, 2000

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