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"We wish you a Happy New Year!"

- ATTA Executive

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01 | PRESIDENTIAL COLUMN

President's Note

Hello and Happy New Year to all our ATTA members and ATTA News readers,

I hope everyone has had time and opportunity to find space to unwind after 2020.

Personally, I had three weeks hiking in both the South Island and Stewart Island, which was a lovely way to finish 2020 and start 2021.

Many thanks to everyone who completed the survey on the ATTA Newsletter. In summary, the key results are:

- Regarding frequency, the majority (55%) prefer the current monthly newsletter. 18% of respondents had no strong preference; 18% prefer 3-4 newsletters per year; 9% prefer a newsletter every two months.
- The items most valued in the newsletter are:

- Recent tax publications (91%)
- Information on the ATTA conference (82%)
- Tax and related meetings (82%)
- Arrivals, departures (73%)
- Calls for submissions (73%)
- Bulletin board (64%)
- Other ATTA announcements (64%)
- By way of new items, we could potentially add opinion pieces from members.
- In general, the newsletter is appreciated as a valued resource, but could be shorter.

This information will be used to help inform any changes to the structure of the newsletter.

A reminder that we will have an ATTA Annual General Meeting at



the Christchurch symposium on Wednesday 20 January at 4.00pm NZ time (2.00pm AEST). We encourage ATTA members to attend via Zoom if you can. The link is here: <https://unsw.zoom.us/j/81183125555>. You will find more information, including the agenda, at item 4 of the newsletter.

Wishing you all the very best for 2021,

Lisa

Lisa Marriott
President – ATTA

02 | ATTA'S 33RD ANNUAL CONFERENCE

Both the ATTA 2021 conference organising committee and the ATTA Executive have reached the unprecedented decision that we are postponing the January 2021 conference to 19-21 January 2022 (equivalent dates) due to the impact of COVID-19. The decision comes with a background of borders being closed and likely at best to open to Australia only (meaning a large portion of our attendees from outside the region could not come), and with many academics and graduate students facing reduced conference budgets and thus being unable to attend.

Adrian Sawyer

03 | ATTA NEW ZEALAND SYMPOSIUM 2021

Due to the well-known events of the past year, the annual ATTA conference planned for Christchurch in January 2021 has been postponed until January 2022. In lieu of the 2021 conference, you are invited to participate in a one-day symposium to be held at the University of Canterbury, Christchurch, New Zealand. Participants will have the opportunity either to attend virtually (via 'Zoom') or to attend in person. If you are intending to attend in person or virtually please contact [Andrew Maples](#).

The Zoom link has been updated: <https://canterbury.zoom.us/j/98976654331?pwd=eXN3bHVtaW53Vk5ST3hFS2ZmV0R3ZzO9>. Anyone wishing to attend who has not yet registered will need to contact Andrew Maples to obtain the relevant Zoom meeting ID and password.

This symposium provides an opportunity for academics to meet (virtually or in person), and to present and to discuss their research. It will also provide a valuable opportunity for PhD students within our discipline to present their ongoing research and receive valuable feedback.

Symposium Date

The Christchurch symposium will be held on Wednesday, 20 January 2021, commencing 9:00am (NZ time), with registration from 8:50am. The symposium concludes at 3:50pm (NZ time), prior to the ATTA AGM (see item 4 below).

Cost

There is no cost for those attending, whether in person or via Zoom.

Programme

The programme and the abstracts are available on the [ATTA website here](#).

04 | ATTA AGM AGENDA

Date & Time: Wednesday, 20 January 2021 at 2:00pm–4:00pm (Sydney time)

Via Zoom: <https://unsw.zoom.us/j/81183125555>

Present:

Apologies:

1. Minutes of the previous meeting published in the April ATTA News 2020: http://atta.network/s/2020_ATTA_News_April.pdf
2. Matters arising from the minutes
3. Reports:
 - President’s report
 - Treasurer’s report
 - Secretary’s report
4. Confirmation of continuing Executive Committee membership to 2022 AGM given the disruption caused by the impact of COVID.
5. Confirmation of State/Territory/NZ representatives
6. Appointment of auditor
7. ATTA 2022 to be hosted at the University of Canterbury, Christchurch, NZ: Wednesday 19–Friday 21 January 2022.
 ATTA 2023 offer to be hosted at the University of South Australia: Dates to be determined.
 Expressions of interest for hosting ATTA 2024.
8. General business

05 | ARRIVALS, DEPARTURES AND HONOURS

Honours



John Taylor

John Taylor has retired from UNSW and is now an Emeritus Professor at UNSW. For more detail on John, please visit his [UNSW biography here](#).



Fiona Martin

Fiona Martin has retired from UNSW and been appointed an Emeritus Professor. For more detail on Fiona, please visit her [UNSW biography here](#).



Christina Allen

Congratulations to Christina Allen, who is a Lecturer at Edith Cowan University, on the completion of her doctorate from the University of Western Australia Law School during December 2020. Her topic 'Reforming the Recognition of Expenditure in Australian Income Tax Law: A Principled Framework for the Characterisation of Capital Outgoings and Timing of Deductions', was supervised by A/Prof Ian Murray, Prof Rick Krever and Prof Robyn Carroll. For more information on Christina, please visit her [ECU biography here](#).

06 | BULLETIN BOARD

ATTA News Publishing Deadlines

Please note the following dates are approximate.

February edition of ATTA News:

- Items to the Editor by: 8 February 2021
- Publicly available on: 19 February 2021

March edition of ATTA News:

- Items to the Editor by: 8 March 2021
- Publicly available on: 19 March 2021

Do you have a Bulletin Board item?

Please email your Bulletin Board items to the [Editor](#) for inclusion in forthcoming editions of ATTA News.

07 | CALL FOR SUBMISSIONS

Australian Tax Review

[2021 | Volume 50](#)

Ranking: A

Manuscript Deadline: TBA

General Editors

- Professor Dale Pinto, Curtin University and Professor Kerrie Sadiq, Queensland University of Technology.

The Australian Tax Review is a highly regarded refereed taxation journal published since 1971. It has maintained its “A” ranking in the 2019 Australian Business Deans Council journal quality list. It is seeking the submission of high-quality articles for one of the four issues which are planned to be published during 2021. All submissions will be subject to the journal’s usual rigorous double-blind refereeing process.

Please send submissions to Dale.Pinto@cbs.curtin.edu.au.

Melbourne Law School Tax Research Seminars Online

Expression of Interest 2021

Ranking: N/A

Manuscript Deadline: N/A

Seminar Date: Throughout 2021

Based on the success of our Tax Research Seminars Online in 2020, we are continuing the monthly series in 2021. We are seeking expressions of interest to present your paper in the series in 2021.

The Seminars are held on the last Thursday of each month, between February to November (except June) at 3.30pm – 5.00pm (AEST). The seminars are run online as a Zoom meeting, with 25 to 30 minutes paper presentation followed by 10-15 minutes comments from a discussant selected by the Chair and then ample time for questions and discussion. We have space for the months April to November at this stage. A full written paper is required to be circulated before the seminar and is published in the series on the Event webpage hosted by the Tax Group.

The Tax Research Seminars Online series hosted by the Tax Group at Melbourne Law School aims to provide a regular and congenial forum for presentation and discussion of new academic tax law, policy and theory research by colleagues in Australia, New Zealand and the Asia Pacific region, as well as further afield.

The list of past and upcoming seminars, and papers, in 2020 can be viewed [here](#).

If you are wishing to present a Seminar in the series, please email your draft or working paper, if available, or your proposed title and abstract for consideration, and please identify your preferred timeslot, if any. At the time of the seminar, papers should be substantial drafts, or prepared for working paper, journal submission, under review or accepted for publication.

Submission & enquiries: Please email to law-tax@unimelb.edu.au

Austaxpolicy.com Blog (Tax and Transfer Policy Institute)

[TTPI Working Papers and Policy Briefs](#)

Manuscripts Submission Deadline: Continually

Publication Date: Continually

tax.policy@anu.edu.au

08 | TAX LAW DEVELOPMENTS



Australia

Federal Court of Australia

[ACN 154 520 199 Pty Ltd \(in liquidation\) v Commissioner of Taxation \(Suppression Orders\) \[2020\] FCA 1791](#)

Perram J – 15 December 2020

Catchwords:

- Practice and procedure – application for suppression order under s 37AF *Federal Court of Australia Act 1976* (Cth) (“the Act”) – whether suppression order necessary to prevent prejudice to proper administration of justice under s 37AG(1)(a) of the Act

[ACN 154 520 199 Pty Ltd \(in liquidation\) v Commissioner of Taxation \(No 2\) \[2020\] FCAFC 225](#)

Perram, Moshinsky and Thawley JJ – 15 December 2020

Catchwords:

- Practice and procedure – costs – appeal on a question of law from the Administrative Appeals Tribunal pursuant to s 44 of the *Administrative Appeals Tribunal Act 1975* (Cth) – where the applicant was substantially successful in the outcome of the appeal – where the applicant did not succeed on all grounds – whether to depart from ordinary rule that costs follow the event

The court orders that:

1. There be no variation to paragraph 4 of the orders dated 6 November 2020, by which it was ordered that the respondent pay the applicant’s costs of the proceeding, as agreed or assessed.

[La Mancha Group International B.V. v Commissioner of Taxation \[2020\] FCA 1799](#)

Davies J – 16 December 2020

Catchwords:

- Taxation – choice of laws – cross-border merger of two foreign companies – application for declaration as to surviving company’s rights and liabilities with respect to disappearing company’s Australian taxation liabilities – foreign law applies to determine surviving company’s status – principle of universal succession applied – Commissioner of Taxation proper contradictor despite consent to declaration – declaration made

The court declares that:

1. Upon completion of the merger the subject of the Merger Proposal dated 3 November 2020 and approved by the Board of Managers and Directors on 3 November 2020, the second respondent, as surviving company and legal successor of the applicant is: (a) subject to such liability (as the applicant otherwise had) to income tax under s 5-5 of the *Income Tax Assessment Act 1997* (Cth) as a result of notices of assessment or notices of amended assessment issued or deemed to be issued to the applicant for the years ended 30 June 2016, 2017, 2018 and 2019 on 13 August 2018, 12 September 2018, 27 September 2018 and/or 9 July 2020 (including as subsequently amended), and is liable to be assessed to any further tax liabilities to which the applicant could otherwise have been assessed under that Act or the *Income Tax Assessment Act 1936* (Cth), together with any interest which accrues on those assessments or other liabilities; and (b) entitled to exercise all objection and appeal rights pursuant to Part IVC of the *Taxation Administration Act 1953* (Cth) in objection or appeal proceedings currently on foot or to be brought in respect of those and any other assessments issued or to be issued to the applicant or in relation to its asserted liabilities to taxation under the laws of Australia.

The court orders that:

1. The applicant pay the costs of the first respondent, such costs to be taxed in default of agreement.

[YWCA Australia v Chief Commissioner of State Revenue \[2020\] NSWSC 1798](#)

Payne JA – 15 December 2020

Catchwords:

- Taxes and duties – dutiable transactions – exemptions – charitable and benevolent bodies – where organisation provides relief to women and children experiencing poverty, homelessness, violence or disadvantage – whether organisation is an exempt charitable or benevolent body – whether organisation’s resources are used predominantly for the relief of poverty and/or the promotion of education pursuant to s 275(3)(a) *Duties Act 1997* (NSW) exemption from duty
- Taxes and Duties – dutiable transactions – exemptions – charitable and benevolent bodies – where organisation provides relief to women and children experiencing poverty, homelessness, violence or disadvantage – whether organisation is an exempt charitable or benevolent body – whether organisation entitled to partial exemption from duty pursuant to s 275A *Duties Act 1997* (NSW)

Decision:

1. Revoke the following assessments dated 30 October 2018 of the defendant (Proceeding No 2019/223120): (a) OSR ref 9473022-001; (b) OSR ref 9473022-002; (c) OSR ref 9473022-003; (d) OSR ref 9473022-004; (e) OSR ref 9473022-005; (f) OSR ref 9473022-006; and (g) OSR ref 9473022-007.
2. Revoke the decision dated 14 June 2018 of the defendant (Proceeding No 2018/336819).
3. Set aside the determination dated 3 September 2018 of the defendant whereby the defendant disallowed the plaintiff’s 10 August 2018 objection.
4. Allow the plaintiff’s objections in full.
5. Order the defendant to pay the plaintiff’s costs in proceeding numbers 2019/223120 and 2018/336819.

Colin Fong

New Zealand

The Taxation (Income Tax Rate and Other Amendments) Bill 2020, which was outlined in the December 2020 edition of ATTA News, received Royal assent 7 December 2020. The Act generally came into effect on that date but important provisions have different commencement dates. The increase to the minimum family tax credit is effective from 1 April 2020. The general tax rate changes apply from 1 April 2021. However, amendments affecting resident withholding tax on passive income will come into force on 1 October 2021.

Jonathan Barrett

09 | TAX AND RELATED MEETINGS

Domestic

Various domestic events happening in the foreseeable future are listed below.

ATTA 2021 Conference

Please see more information contained at items 2 and 3 above.

[The Tax Institute](#)
[Law Council of Australia](#)
[Australian Conference Alerts](#)

Melbourne Law School Tax Research Seminars Online

The tax research seminar online series hosted by the Melbourne Law School, aimed to provide a regular and congenial forum for presentation and discussion of new academic tax law, policy and theory research by colleagues in Australia, New Zealand and the region. The seminars are run online as a Zoom meeting, with 25 to 30 minutes paper presentation followed by comments from a discussant and then ample time for questions and discussion.

If you are interested in attending these events please email law-tax@unimelb.edu.au.

14th International Conference on Tax Administration

Date: 23-24 November 2021

Location: Hilton, Sydney

Cost: TBA

Theme: Tax Administration at the Frontier

For the first time this prestigious biennial event that brings together leading tax administrators, academics and practitioners from around the globe will be a combination of face to face and virtual participation. In keeping with these challenging times we have chosen these dates to maximise the option of you being able to join us in person but with the flexibility to join us virtually if you can't.

During this two-day event, conference speakers will present on the latest developments and innovations including the central role of tax administrations in governments' responses to the pandemic: cutting-edge initiatives in service delivery and compliance including digital and data use, tap and go, and artificial intelligence; data policy, ethical data exploitation, cyber security and new developments in regulating data platforms; globalisation of revenue administration; tax dispute resolution and new approaches to protecting the vulnerable including the elderly, impaired and those in remote areas; and managing the latest frontier adapting tax administration to support Governments' responses to the pandemic and their transition strategies to a 'new normal' as they wrestle with the economic and social fallout.

We will be back in touch in March 2021 when we will open registrations for face to face and online attendance. If you are unable to make the 2021 dates, we can arrange a full reimbursement and will reimburse the difference for any attendees who would now like to transfer their registration to the online option. Online tickets will be available for sale from March 2021.

Presenters who previously had papers accepted please note we will be in touch to advise you of the new deadline for papers in case you want to refresh yours to take account of recent extraordinary developments!

Please hold the dates so you can join us to hear from leading academics, policy makers and practitioners about current and future global trends

Conference organisers have secured with the Hilton a special delegate rate of 10% off the advertised day rate. To book, please visit here or call on +61 (0)2 9266 2000 referring to group code GUNSWD for a discounted rate (10% off from hotel best available rate).

Contact: [Maree Magafas](#), UNSW Business School

International

Various international events happening in the foreseeable future are listed below.

[11th International Tax Conference](#)

Date: 4 March 2021, 3-5pm (Beijing time)

Location: Online

Cost: TBA

Theme: The Ever-Changing International Tax Landscape

The online conference covers the most pressing international taxation topics and will be presented by three authoritative speakers, who will also participate in a live Q&A session.

The Topics

- Status quo of taxation of the digital economy and global corporate minimum tax
- Tax treaty developments in China in the post-BEPS era
- New transfer pricing developments

The Speakers

- Barry Larking, Special Counsel to IBFD
- Li Qiao Lang, Director Tax Treaty Division of International Tax Department of the State Taxation Administration
- Windson Li, Partner, DLA Piper China

Registration for the online conference will open in January 2021.

5th International Taxpayer Rights Conference Date: Postponed to 6-7 October 2021 Location: Pretoria, South Africa Cost: USD\$325 Theme: Taxpayer Rights, Human Rights: Issues for Developing Countries	Canadian Tax Foundation	Institute for Fiscal Studies
	Institute for Austrian and International Tax Law	International Bureau of Fiscal Documentation
	International Fiscal Association	International Tax Planning Association
International Fiscal Association Congress Date: Postponed to 10-15 September 2022 Location: Cancun, Mexico Cost: Unknown Theme: TBA	International Events and Law Conferences	Practising Law Institute
	New York Bar Association	Hieros Gamos Worldwide Law Events
	International Bar Association	American Bar Association

10 | RECENT PUBLICATIONS

Readers are encouraged to inform the Editor of recently written publications for inclusion in these pages. Italics indicate ATTA members.

Domestic

Tax and Transfer Policy Institute (TTPI)

[Austaxpolicy.com Blog](http://Austaxpolicy.com)

ATTA Member Contribution(s)

- Mathias Sinning, *Miranda Stewart* and *Sonali Walpola* – ‘Happy Holidays from Austaxpolicy’, 17 December 2020
- Teck Chi Wong, Robert Breunig and *Miranda Stewart* – ‘How can we compare tax systems?’, 17 December 2020

Articles of Interest

- Phitawat Poonpolkul – ‘Age-Dependent Risk Aversion: Re-Evaluating Fiscal Policy Impact of Population Ageing’, 14 December 2020

Taxation in Australia

[2020 | Volume 55 | Issue 5](#)

ATTA Member Contribution(s)

- *John Glover* – ‘Tax agents: Beware of “administrative overpayments” added to your RBA’

Australian Tax Review

[2020 | Volume 49 | Issue 4](#)

ATTA Member Contribution(s)

- *Antony Ting* (Guest Editor) – ‘Editorial’
- *Antony Ting* – ‘Special Issue on International Tax’
- *Peter Stinson* – ‘Impact of the Multilateral Instrument on the Interpretation of Australia’s Income Tax Treaties’
- *Victoria Plekhanova* – ‘Frameworks Through the Example of Alibaba’

Taxation of Charities and Not-for-Profits

[2021 | LexisNexis | Ann O’Connell | \\$100](#)

ATTA Member Contribution(s)

- *Fiona Martin* – ‘Chapter 13: Indigenous Charities’

International

Please note some of the overseas publications listed may not yet be available locally. Links have been provided where possible.

New York University Law Review

[2020 | Volume 95 | Issue 2](#)

Articles of Interest

- Jonathan H Choi – ‘An Empirical study of statutory interpretation in tax law’

Ohio State Technology Law Journal

[2020 | Volume 16 | Issue 1](#)

Articles of Interest

- Allison Christians – ‘Taxation in the age of smart contracts: the CryptoKitty conundrum’
- Susan C Morse – ‘Do tax compliance robots follow the law?’

Berkeley Business Law Journal

[2020 | Volume 1](#)

Articles of Interest

- Arthur Cockfield – ‘Tax wars: how to end the conflict over taxing global digital commerce’

National Tax Journal

[2020 | Volume 73 | Issue 3](#)

National Tax Journal

[2020 | Volume 73 | Issue 4](#)

11 | QUOTABLE QUOTES

“The way economists think, taxes are just another price. And there’s no topic where people worry more about the effect of incentives than taxes – particularly the effect of income tax on the incentive to work.

... Why do economists so often make bad predictions and give bum advice? Because they keep forgetting that a model of economic behaviour that focuses so heavily on prices leaves out many other powerful incentives.”

Source: [Ross Gittins, Sydney Morning Herald](#)

“Almost 8 million workers had an extra \$760 in their pockets over the past six months thanks to tax cuts kicking in as part of a plan to encourage spending during the coronavirus pandemic.

New data compiled by the Australian Taxation Office shows a total of \$5.9 billion flowed back to 7.8 million earners nationally through the low- and middle-income tax offset in the six months to January. The offset, also known as the "lamington", gives these income earners up to \$1080 back in their pay over the year.”

Source: [Jennifer Duke, Sydney Morning Herald](#)

“ALICE BRENNAN: Hey there welcome to Background Briefing, I'm Alice Brennan.

Well, today on the show we're going to talk about RULES....

OH COME ON... we all LOVE rules...

Some of us love following them...

And Some of us love BREAKING THEM.

What if I told you that while you live your life FOLLOWING the rules, paying your rent, paying your tax, paying your car rego, driving the speed limit... there is this WHOLE world operating ALMOST in parallel...

Where trillions of dollars are changing hands between people breaking the rules

Debra GEISTER: It's in the trillions. They're detecting about one percent of all the illicit finance

GERARD RYLE: This system is not working. Criminals are allowed to move money around the world. And the banks are allowing it to happen because they're happy to take profits.

ALICE BRENNAN: And what if I told you... 99 percent of the time -- they get away with it. They get to keep all that dirty money.

DAVID LEWIS: we're only confiscating about one per cent of the global proceeds of crime we're barely making a dent.”

Source: [Mario Christodoulou, Background Briefing \(ABC News\)](#)