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01 | PRESIDENTIAL COLUMN

President's Note

Hello everyone, as you can see below the president's picture has changed since last month, so you are now struck with me for the next two years. But on a serious note, it is my pleasure to serve as your president and I thank the ATTA executive for putting their trust in me to take the baton from Lisa Marriott who has done a magnificent job in the preceding 2 years, especially through the uncertain year we had in 2020 with Covid-19.

As you will see mentioned below, we have some exciting things happening in the coming months including the introduction of a [public ATTA LinkedIn Page](#) for you to follow, an ATTA email address (media@atta.network) where we hope you will provide us with ideas for the newsletters, and a new feature each month where we

will profile a ATTA member, so if you would like to recommend someone or put yourself up for a profile, please reach out to media@atta.network for further information.

We are ever hopeful that in January 2022 we will all be in Christchurch attending the annual conference and can catch up to share our ideas and stories and enjoy each other's company once again. The ATTA 2022 conference organising committee will update us on a regular basis to how the planning is going and let's keep our fingers crossed the NZ/Australia travel bubble becomes a permanent fixture and we are free to travel again.

Curtin University under the leadership of Donovan Castelyn will produce and publish the 2021 JATTA journal and submissions are currently being called for. We have reached out to

some sponsors to help cover the costs of the production due to the fact we didn't have a conference this year to cover some of the costings, hopefully our generous conference sponsors will be willing to donate.

In the coming month I will be writing out to all Australian and New Zealand universities to promote ATTA membership and to encourage them to get their PhD students and academic staff involved in the ATTA family, so if your Deans or Heads of School tap you on the shoulder for more information, please remember to give us a glowing recommendation.

I hope you all have an enjoyable month and enjoy reading this month's newsletter as we change to our autumn theme.

Annette

02 | ATTA MEMBER PROFILE: MRS ANNETTE MORGAN

How long have you been an ATTA member?

I joined ATTA when I attended my first conference in 2012.

Tell us about yourself, including what brought you to join ATTA?

I am a Lecturer in Taxation at Curtin University and the Director of the Curtin Tax Clinic. Before academia I worked in the accounting profession. As a newbie to academia, I was encouraged to write some papers and present them at the annual ATTA conference as I was assured the crowd was friendly and encouraging. Ever since my first ATTA conference in 2012 I have loved attending as it's a great opportunity to catch up with old friends and make new ones.

What inspired you to pursue a career in tax?

I fell into the field of taxation and it has felt like home every day for over 30 years. I wanted to be a police officer but back then there was a height restriction, and I was too short so mum sent me to secretarial school and my first job was working in a small accounting firm. I got the job as a data entry operator (days of 2 disks; one for the software and one for the clients) and preparing the tax returns for the accountants. I loved it and so my days of taxation studies began, and my lifetime career was established. Whether it be working with clients, students, or members of the public via the Curtin Tax Clinic I have enjoyed every day and hope to continue for many more.

How would you describe ATTA in three words?

Family, Friendly and Encouraging.

What's your favourite dish?

I love my pasta, I am very partial to a cheese gnocchi and when in Melbourne I can always find a superb one along Legion Street ... and of course, topped off with a cold coke!

Do you have a special friend?

Yes, my special friend is [Henry the Curtin Tax Wombat](#).

How do you relax away from work?

I love to travel and see the world and when something pops up on the TV where I have travelled to, saying "I've been there" much to the horrors of my family.



Mrs Annette Morgan
President, ATTA

03 | 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

04 | ATTA AGM MINUTES

Date & time: Wednesday, 20 January 2:00pm - 4:00pm Sydney time

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

Present: 23

Apologies: Dale Pinto

1. Minutes of the previous meeting published in the April ATTA News 2020:

https://static1.squarespace.com/static/5e88791f0c333872e0b33272/t/5ee3911efcb96f58706ce0e3/1591972158079/2020_ATTA_News_April.pdf

Approved. Moved by Adrian Sawyer, seconded Brett Bondfield.

2. Matters arising from the minutes.

Dealt with as part of general discussion.

3. Reports:

President's Report

It has been a great privilege to be in this role over the past two years. Being the President of ATTA has made me aware of how special our tax community is. Of course, 2020 has not been a great year for this community. We have lost, or will lose, many of our experienced tax colleagues and this will generate a loss of both our intellectual depth, as well as some of the role models who have actively mentored many among us. However, I am encouraged that many people who are formally leaving their current universities will continue to have formal or informational relationships with academia.

I do also want to take this opportunity, before the President role is handed on, to thank some people who have made this job so enjoyable.

First – enormous thanks to Colin Fong, who as editor of the ATTA News does so much behind the scenes to make sure we are kept up to date with what everyone is doing. Colin will be transitioning out of his role over the next short while. We ran a survey recently on the ATTA Newsletter and this confirmed the value that everyone sees in the publication. So, thank you to Colin not just for the time that he has helped me in my role, but for the decades prior to this where he has supported many other Presidents and Executives.

Second – to the ATTA Executive – and particular thanks to Brett Bondfield and Annette Morgan. Brett Bondfield has taken on a large share of the tasks this year. Annette and her team at Curtin have updated the ATTA webpage, which now looks incredible, as well as making changes to how the newsletter is communicated. The whole ATTA community benefits from the work that you do – so on behalf of the community – thank you.

Finally, thank you to the symposium organisers: Adrian, Andrew, Rob and Alistair. You have taken on this additional role with great enthusiasm and we have really benefited from the opportunity to get together, both face-to-face and via Zoom. It has been a lovely event and I think I speak on behalf of everyone present when I say thank you.

Lisa Marriott
 ATTA President

Treasurer's Report

The Treasurer presented the accounts to the meeting. In doing so pointed to the fact that the 2019 annual conference did not bring in funds and that the 2020 conference was likely to break even. In addition, the rolling of the 2021 Christchurch conference to 2022 has resulted in approximately \$8,000 in ATTA funds pre-committed to secure venues awaiting the 2022 conference to be repaid.

Kathrin Bain

ATTA Treasurer

Secretary's Report

This will be covered in the advice provided under item four following.

Brett Bondfield

ATTA Secretary

4. Confirmation of continuing Executive Committee membership to 2022 AGM given the disruption caused by the impact of COVID.

It was noted that the impact of COVID 19 and the pushing back to 2022 of the next ATTA Annual conference in Christchurch posed practical problems for the election of executive members as well as an individual's membership of ATTA. The first of these is predicated in the ATTA Constitution on there being a physical meeting of members at an AGM. The second is that individual membership is largely based on that individual attending an ATTA Annual Conference.

A practical response to these two matters was agreed to be that 2021 be considered a 'nullity'. As such, the membership position of individuals as at the close of 2020 Hobart conference will continue to the commencement of the 2022 Christchurch conference.

The position of Executive membership was complicated by the President-Elect: Brett Bondfield accepting an offer of Voluntary Redundancy effective 15 March 2021. Brett proposed to the Executive that he stand aside from that position and the Executive elect another of its members to be President-Elect. As a consequence, Annette Morgan became President-Elect. In doing so the Executive expressed both its appreciation for her candidature and confidence in her leadership.

At the close of the 2021 AGM the Executive and their individual tenures will be:

- President: Annette Morgan: to AGM 2023
- Secretary: Brett Bondfield: to AGM 2023
- Treasurer: Kathrin Bain: to AGM 2023
- Vice-President: Lisa Marriott: to AGM 2022
- Vice-President: Ann Kayis-Kumar: to AGM 2022
- Vice-President: Julie Cassidy: to AGM 2022

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; and
- (WA): Helen Hodgson.

6. Appointment of auditor.

Richard Collins was appointed as ATTA auditor.

7. ATTA 2022 to be hosted at the University of Canterbury, Christchurch, NZ.

Wednesday 19 - Friday 21 January 2022

The logistics and format of the 2022 conference are still in the process of being finalised in order to take into account the impact of COVID on university support to academic staff and travel costs.

ATTA 2023 offer to be hosted at the University of South Australia. Dates to be determined.

Expressions of interest for hosting ATTA 2024.

These were encouraged and are to be pursued outside the AGM.

8. General business:

There was no general business.

Meeting concluded: 3.30pm Sydney time.

05 | ARRIVALS, DEPARTURES AND HONOURS



Werner Lotz

Werner Lotz has passed away prematurely in Germany following a short but serious illness. Werner moved to Australia from Germany in 1982 and became a tax agent in 1987. Following accreditation by the ICA, Werner held courses for P.Y. students at Ku-ring-gai CAE (later UTS) and also at UNSW. He later enrolled as a PhD student in Monash University, prior to returning to Germany to assume a position as tax manager for a multinational firm. He was a short-term visitor to Atax on a return visit to Australia. Werner's tax research looked at the impact of Australian tax rules on foreign investors, particularly from Germany, and comparative tax law focusing on anti-avoidance doctrines and law

The Honourable Tony Pagone QC



ATTA Patron and Royal Commissioner, the Honourable Tony Pagone QC and the other commissioner Lynelle Briggs AO presented the Final Report of the Royal Commission into Aged Care Quality and Safety to the Governor-General, His Excellency, General the Honourable David Hurley AC DSC (Retd) on 26 February 2021. It was tabled on 1 March 2021, [see here](#).



Julian Panetta

Mr Julian Panetta is a Lecturer in the Breadth subject, Corporate Law. He joined the University of Melbourne Law School in 2013. Prior to this, he worked at the University of Adelaide in Law and Commerce discipline and Monash University. Julian also practised commercial solicitor and has worked as a specialised litigator for the ATO. Julian is the Supervisor and Principal of the MLS Tax Clinic, which he helped launch in 2019.

06 | BULLETIN BOARD

ATTA News Publishing Deadlines

Please note the following dates are approximate.

April edition of ATTA News:

- Items to the Editor by: 9 April 2021
- Publicly available on: 20 April 2021

May edition of ATTA News:

- Items to the Editor by: 7 May 2021
- Publicly available on: 20 May 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.

Melbourne Law School Tax Clinic 2021

The Tax Clinic provides free tax assistance to individual taxpayers, small business and small not-for-profit organisations. The Clinic also provides students with the opportunity to put their existing tax law knowledge into practice, under the guidance and supervision of the Clinic Supervisor and members of the tax profession.

The Clinic will run online in Semester 1 (March - May) and on campus for Semester 2 (July - October). The Melbourne Law School Tax Clinic is grateful for the funding from the Australian Tax Office and for the generous support from our partners; Hall & Willcox, Perigee Advisers, Tax Scope, Vic Bar, BDO, Pitcher Partners, HWL Ebsworth.

For further information, please email: mls-tax-clinic@unimelb.edu.au

07 | CALL FOR SUBMISSIONS

Scholarly Journals

American International Journal of Social Science

[2021 | Volume 10 | Issue 2](#)

AIJSS volume 10, issue 2 is scheduled to be published on April 30, 2021. Last date of submission is 31 March 2021.

New Zealand Journal of Taxation Law and Policy: Special Issue

Ranking: A

Manuscript Deadline: 30 June 2021

Theme: Tax and COVID-19

As editors from time to time we have a special issue dedicated to a theme or event. We are planning on having a special issue provisionally scheduled for the December 2021 issue on the theme of 'Tax and COVID-19'. We are open to submissions that address this evolving theme from any perspective and from jurisdictions outside of New Zealand. For contributions to be considered for this special issue we would like to receive them by 30 June 2021. For further details and/or an expression of interest please contact the editors.

Adrian Sawyer (adrian.sawyer@canterbury.ac.nz) and *Lin Mei Tan* (l.m.tan@massey.ac.nz)

Editors

Journal of the Australasian Tax Teachers Association
[2021 | Volume 16](#)

Ranking: B

Manuscript Deadline: 30 July 2021

Theme: N/A

The Editorial Board of the Journal of the Australasian Tax Teachers Association (JATTA) invites contributions from academic staff, legal scholars, practitioners, justice professionals and postgraduate researchers for possible publication in the 2021 issue of JATTA.

JATTA is a general law journal which also publishes articles that deal with taxation law, education and practice. JATTA publishes articles of between 8,000 – 12,000 words in length. There is no prescribed number of articles for each issue of JATTA. All submissions should be made by email and appear in double spaced 12 point Times New Roman font, preferably adhering to the Australian Guide to Legal Citation (4th edition). An Abstract of approximately 100 words should be submitted on a separate page.

Authors should review the JATTA Publication Ethics and Malpractice Statement prior to submitting an article for consideration.

All submissions for the current edition should be sent to the General Editors, Mr Donovan Castelyn and Ms Stephanie Bruce, via email at donovan.castelyn@curtin.edu.au; stephanie.bruce@curtin.edu.au.

Curtin Law and Taxation Review
[2021 | Volume VII](#)

Ranking: B

Manuscript Deadline: 30 July 2021

Theme: N/A

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 2021 issue of the CLTR.

The CLTR is a general law journal which also publishes articles that deal with taxation law and practice. The 2021 editorial team plans to publish articles, in addition to book reviews and case notes in the forthcoming issue. A competitive editorial policy will apply to the selection of articles and authors should review the CLTR Publication Ethics and Malpractice Statement prior to submitting an article for consideration.

Please submit articles (or queries) for this issue via email to Donovan Castelyn (Editorial Lead) and Stephanie Bruce (Editorial Assistant) at donovan.castelyn@curtin.edu.au and stephanie.bruce@curtin.edu.au.

We anticipate publishing the CLTR in November 2021.

Journal of Australian Taxation
[2021 | Volume 23 | Special Issue](#)

Ranking: B

Manuscript Deadline: 30 June 2021

Theme: Tax (Financial) Advisers, Tax Practitioners and Tax Academics

Areas of interest:

- Superannuation and self-managed superannuation funds
- Changes to the Tax Agents Services Act
- Limited recourse borrowing arrangements
- Education requirements for financial advisers
- Taxation of trustees and beneficiaries in a trust
- Estate planning taxation issues
- Taxation of investments

Each year we have a special issue dedicated to a theme or event. This year the special issue is focused on Financial advisers, Financial (Taxation) advisers and taxation academics and professionals relating to taxation issues specific to the financial planning industry. The special issue is scheduled to be published in November 2021. Submissions are invited from all interested professionals and academics that address this theme from any perspective and from jurisdictions outside of Australia and New Zealand. For contributions to be considered for this special issue we would like to receive them by 30 June 2021. For further details and an expression of interest please contact the editor: John McLaren (john.mclaren@utas.edu.au).

Journal of Australian Taxation
[2021 | Volume 23 | Regular Issue](#)

Ranking: B

Manuscript Deadline: 30 August 2021

Theme: N/A

The regular issue is scheduled to be published in November 2021. Submissions are invited from all interested professionals and academics.

For further details and an expression of interest please contact the editor: John McLaren (john.mclaren@utas.edu.au).

Australian Tax Review

[2021 | Volume 50](#)

Ranking: A

Manuscript Deadline: TBA

The General Editors are Prof Dale Pinto, Curtin University and Prof 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* (Dale.Pinto@cbs.curtin.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

Conferences/Seminars/Symposiums

11th Queensland Tax Researchers Symposium (Virtual and Face-to-Face) Friday 9 July 2021

Advance Notice: Call for Papers

Griffith University will host the 11th Queensland Tax Researchers Symposium (‘QTRS’) on Friday, 9 July 2021. This will be both a online and face-to-face symposium

This symposium brings together tax academics and PhD and Honours students to discuss and present their current research interests.

The 2021 Symposium will be held online as well as at the Griffith University’s South Bank campus located on the fringe of Brisbane’s central business district. Those interested in presenting a paper (including research students) are encouraged to submit a short abstract of their work by 3 May 2021 (up to 500 words). Authors will be notified of their abstracts acceptance by 14 May 2021.

Free registration is open to all academics with a research or teaching interest in tax, as well as research higher degree students who are current undertaking an honours or a PhD dissertation in a tax related topic. While registration is free numbers are limited and attendees will need to register by Friday 28 May 2021. Note it is possible for tax academics to attend without presenting a paper.

General enquiries about the symposium (including paper submissions and registration) should be directed to: Brett Freudenberg (b.freudenberg@griffith.edu.au).

08 | TAX LAW DEVELOPMENTS



Australia

High Court of Australia

[Federal Commissioner of Taxation v Travelex Limited \[2021\] HCA 8](#)

Kiefel CJ, Gageler, Keane, Gordon and Edelman JJ – 10 March 2021

Catchwords:

- Taxation – Administration – Goods and services tax – Taxable supply – Running Balance Accounts ("RBA") – Commissioner's obligation to pay interest – Where Commissioner lacked statutory authority to amend taxpayer's GST return – Where net amount in GST return calculated in error – Where Commissioner purported to amend taxpayer's GST return and credited taxpayer's RBA – Whether mistaken balance in an RBA is efficacious in law to constitute an RBA surplus within meaning of Pt IIB of Taxation Administration Act 1953 (Cth) – Whether Commissioner obliged to pay interest under Taxation (Interest on Overpayments and Early Payments) Act 1983 (Cth).
- Words and phrases – "administration", "allocation", "amounts due to the Commonwealth under taxation laws", "erroneous balances", "goods and services tax", "interest", "RBA", "RBA deficit debt", "RBA surplus", "refund", "running balance account", "taxation administration".

The court orders that:

1. Appeal allowed.
2. Set aside the orders of the Full Court of the Federal Court of Australia made on 14 February 2020 and, in their place, order that: (a) the appeal be allowed; (b) orders 1 and 2 of the orders made by Wigney J on 12 July 2018 be set aside and, in their place, a declaration be made in the following terms: It is declared that in the circumstances no RBA surplus has arisen in relation to the tax period (within the meaning of A New Tax System (Goods and Services Tax) Act 1999 (Cth)) of Travelex Limited for the month of November 2009 and no interest is presently payable by the Commissioner of Taxation of the Commonwealth of Australia to Travelex Limited under the provisions of the Taxation (Interest on Overpayments and Early Payments) Act 1983 (Cth) in respect of that tax period; and (c) Travelex Limited pay the Commissioner of Taxation of the Commonwealth of Australia's costs of the appeal.
3. The appellant pay the respondent's costs of the appeal to this Court.

Federal Court of Australia

[Singh v Khan \[2021\] FCA 140](#)

Stewart J – 4 February 2021

Catchwords:

- Practice and procedure – statement of claim – strike out application – content of pleadings required by r 16.02 of the Federal Court Rules 2001 (Cth) – statement of claim failing to disclose a reasonable cause of action – frivolous or vexatious material – evasive or ambiguous – likely to cause prejudice, embarrassment or delay – statement of claim struck out with leave to re-plead

The court orders that:

1. The applicant's statement of claim filed on 17 December 2020 is struck out.
2. The applicant is to file and serve a new statement of claim on or before 24 March 2021.
3. Costs are reserved.
4. The matter is listed for further case management on 30 March 2021.

[Clough Limited v Commissioner of Taxation \[2021\] FCA 108](#)

Colvin J – 18 February 2021

Catchwords:

- Taxation - appeal against objection decision of Commissioner of Taxation - whether amount paid in consideration for cancellation of employee entitlements deductible under s 8-1 of Income Tax Assessment Act 1997 (Cth) - where share options and performance rights of employees required to be converted or cancelled upon change in control of business - whether amount paid in gaining or producing assessable income - whether amount necessarily incurred in carrying on business for purpose of gaining or producing assessable income - appeal dismissed

The court orders that:

1. The appeal against the objection decision of the respondent dated 15 January 2020 is dismissed.
2. The costs of the appeal are reserved.
3. On or before 5 March 2021, the parties do file an agreed minute of orders as to costs or competing minutes if they are unable to agree.
4. If competing minutes as to costs are filed then the parties shall each file and serve written submissions of no more than three pages as to the appropriate cost orders.
5. Unless otherwise ordered, the question of costs shall be determined on the papers.

New South Wales

[YWCA Australia v Chief Commissioner of State Revenue \(No 2\) \[2021\] NSWSC 102](#)

Payne JA – 19 February 2021

Catchwords:

- Costs – party/party – bases of quantification – indemnity basis – where offer of compromise required Chief Commissioner of State Revenue to issue a compromise assessment – whether compromise assessment would have constituted a valid and bona fide exercise of the Commissioner’s powers – whether Court should otherwise order

The court orders that:

1. The notices of motion dated and filed 21 December 2020 in proceeding numbers 2018/336819 and 2019/223120 are dismissed;
2. Each party pay their own costs of the motions.

[Antegra Pty Ltd v Chief Commissioner of State Revenue \[2021\] NSWSC 107](#)

Payne JA – 19 February 2021

Catchwords:

- Taxes and duties – land tax – liability – exemptions – low cost accommodation – statutory criteria for exemption – satisfaction of Commissioner as to use and occupation of land in accordance with approved guidelines – construction and operation of guidelines – whether land used and occupied primarily for low cost accommodation – requirement that land is or includes a community or residential community within the meaning of the Residential (Land Lease) Communities Act 2013 – land subdivided under the Community Land Development Act 1989 and wholly subject to a community scheme does not meet that description – Land Tax Management Act 1956, s 10Q
- Taxes and duties – land tax – liability – exemptions – low cost accommodation – statutory criteria for exemption – satisfaction of Commissioner as to use and occupation of land in accordance with approved guidelines – construction and operation of guidelines – whether land used and occupied primarily for low cost accommodation – requirement that more than 50% of sites or homes are occupied by specified persons – criteria not met
- Statutory interpretation – guidelines approved by Treasurer under Land Tax Management Act 1956, s 10Q – application of ordinary principles of statutory construction to determine scope and operation of guidelines
- Taxes and duties – administration – interest – remission – no further remission of interest justified in the circumstances of the case

The court orders that:

1. The plaintiffs’ amended summons is dismissed;
2. The reassessment for the 2016 tax year (ID 1696733375), the reassessment for the 2017 tax year (ID 1696733375) and the assessment for the 2018 tax year (ID 1678299932) are each affirmed;
3. The plaintiffs are ordered to pay the Commissioner’s costs.

[Transtar Linehaul Pty Ltd v Chief Commissioner of State Revenue \[2021\] NSWSC 159](#)

Ward CJ in Eq – 2 March 2021

Catchwords:

- Costs – Party/Party – General rule that costs follow the event – Proceedings discontinued or dismissed

The court orders that:

1. Order that the plaintiff pay the defendant’s costs of the proceeding on the ordinary basis.

Queensland

[Salemade Pty Ltd v Commissioner of State Revenue \[2021\] QSC 19](#)

Dalton J – 18 February 2021

Catchwords:

- Taxes and duties – Payroll tax – Objections, appeals and reviews – where appellants submitted an application to be excluded from a grouping on the basis of an objection – where Commissioner issued reassessment notices and new groupings under Part IV of the Payroll Tax Act 1971 (Qld) – where appellants’ solicitors made objections to the assessments – where Commissioner nominated one of the appellants as designated group employer (DGE) pursuant to s 75(2) of the Payroll Tax Act 1971 (Qld) – where the Commissioner did not exercise the discretion to exclude members from the grouping under s 74 of the Payroll Tax Act 1971 (Qld) – where the appellants appealed pursuant to s 70 of the Taxation Administration Act 2001 (Qld) – nature of such an appeal under s 69 of the Taxation Administration Act 2001 (Qld) – where appeal adjourned and Commissioner reassessed decision on remission under s 70B of the Taxation Administration Act 2001 (Qld) – where appellants filed amended notice of appeal
- Taxes and duties – Payroll tax – Liability to taxation – Exemptions – Grouping of employers – business groups – whether taxpayer member a group of commonly controlled companies under s 71 of the Payroll Tax Act 1971 (Qld) – whether a single director has a controlling interest in a business under s 71(2)(c)(i) of the payroll tax act 1971 (qld) – where the commissioner relied on ASIC records to determine directorship of businesses as opposed to evidence supplied by the appellants – where appellants produced contradictory evidence as to shareholding and directorship
- Taxes and duties – Payroll tax – assessment, collection and recovery of payroll tax – where appellants contended that the Commissioner’s delegate erred in including payments made by the fifth and sixth appellants to subcontractors as taxable wages – Payroll Tax Act 1971 (Qld), s 13B
- Taxes and duties – Stamp duties – Assessment and amount payable including fines – Generally – Queensland – where Commissioner imposed a penalty tax of 75% – where appellants sought leave in this proceeding pursuant to s 70(5) of the Taxation Administration Act 2001 (Qld) to appeal the decision not to remit penalty tax
- Constitutional law (Cth) – Commonwealth Constitution, s 109 – where appellants submitted that the nomination of a designated group employer (DGE) under the Payroll Tax Act 1971 (Qld) by the Commissioner, after liquidation of the taxpayer, was inconsistent with winding up provisions in the Corporations Act 2001 (Cth)

The court orders that:

1. Appeal dismissed.

Colin Fong

09 | TAX AND RELATED MEETINGS

Domestic

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

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. [View the updated 2021 schedule.](#)

Upcoming Seminars:

- Thursday, 25 March 3.30pm - 5.00pm (AEDT): Dr Wang Tingting (University of Melbourne/ Southwest University of Political Science and Law, China) and Professor Miranda Stewart (University of Melbourne), '[The Law and Policy of VAT Tourist Tax Refund Schemes: A Comparative Analysis](#)', with discussant Mr Michael Evans (University of Melbourne).

If you are interested in attending these events please email law-tax@unimelb.edu.au or register via the links provided above.

[Critical Junctures/Critical Perspectives – A Call for New Voices in Tax Reform](#)

Date: 15-16 July 2021

Location: Online from Melbourne

Cost: TBA

The symposium invites papers from scholars from all disciplines (for example, law, politics, economics, sociology) to offer critical perspectives on taxation. Topics might include (but are not limited to): the role of taxation in addressing wealth and income inequality; taxation and gender inequality; the differential impact of tax policy on marginalised groups such as Indigenous people, migrant and refugee communities and LGBTIQ+ groups; and the role of taxation in addressing environmental issues. The symposium will be hosted online from Melbourne and be held from 15-16 July 2021. Eligible participants will be invited to submit their written papers for possible inclusion in a special issue of the Australian Tax Review in 2022. Enquiries and abstracts of no more than a page should be submitted to kathryn.james@monash.edu. The deadline for submission of abstracts was 7 March 2021.

11th Queensland Tax Researchers Symposium

Date: Friday, 9 July 2021

Location: (Virtual and Face-to-Face)

Cost: Free

Griffith University will host the 11th Queensland Tax Researchers Symposium ('QTRS') on Friday, 9 July 2021. This will be both a online and face-to-face symposium. This symposium brings together tax academics and PhD and Honours students to discuss and present their current research interests.

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

Brett Freudenberg, Professor – Taxation, Griffith Business School, Griffith University

Email: b.freudenberg@griffith.edu.au; Tel: + 61 7 3735 8071

ATTA 2022 Conference

Date: 19-21 January 2022

Location: University of Canterbury

Please see more information contained at item 2 above or email [Andrew Maples](#).

[The Tax Institute](#)

[Law Council of Australia](#)

[Australian Conference Alerts](#)

Melbourne Law School, University of Melbourne Annual Tax Lecture 2021

Date: Thursday, 11 November 2021 at 6:00pm - 7:15pm (AEDT).

Mark your calendar for the Tax Group 16th Annual Tax Lecture. Mr Mark Leibler AC, the Senior Partner at Arnold Bloch Leibler, will speak about the tax and the rule of law. More details to follow.

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.

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

The Conversation

Articles of Interest

- John Quiggin – [‘No point complaining about it, Australia will face carbon levies unless it changes course’](#), 16 February 2021
- Lawrence Uren, Shuyun May Li and Yunho Cho – [‘Identifying the losers \(and surprising winners\) from phasing out stamp duty’](#), 11 February 2021
- Anna Howe – [‘Aged care, death and taxes after the royal commission’](#), 27 February 2021

Other Works of Interest

- Aqib Aslam and Alpa Shah – [‘Tec\(h\)tonic Shifts: The Value of User Data as a Tax Base’](#), 2 March 2021
- Yunho Cho, Shuyun May Li and Lawrence Uren – [‘Stamping out stamp duty: property or consumption taxes?’](#), CAMA Working Paper No. 1/2021, 6 January 2021
- Robin Gardner – [‘Tax law’](#), part of [Annotated Bibliography of COVID-19 Legal Literature](#)
- Christiana HJI Panayi – [‘The Peripatetic nature of EU corporate tax law’](#), Deakin Law Review

Australian Tax Forum

2021 | Volume 36 | Issue 1

ATTA Member Contribution(s)

- *Ranjana Gupta* – ‘Global tax transparency and developments in the exchange of information standards: A New Zealand perspective’
- *John Glover* – ‘Trusts at the intersection of tax and criminal laws: unpaid tax, “unexplained wealth orders” and the Proceeds of Crime Act 2002’
- *John Minas* and James P Minas – ‘Deductions for work related expenses in Australia: an analysis of options for reform’
- *John Minas* and *Andrew Maples* – ‘A comprehensive CGT for New Zealand: “political suicide” or tax policy saviour?’

Tax and Transfer Policy Institute (TTPI)

[Austaxpolicy.com Blog](#)

ATTA Member Contribution(s)

- *Sonali Walpola* – ‘The Taxation of Capital Gains in Trusts after Bamford: A Critical Evaluation of Subdivision 115-C ITAA97’, 11 February 2021
- *John Azzi* – ‘Overturning an Assessment Where the ATO Merely Suspects Fraud or Evasion’, 8 February 2021

Articles of Interest

- Michael Evans – ‘GST: Where to Next?’, 16 February 2021
- Troy Henderson, Ben Spies-Butcher and Ben Phillips – ‘Has COVID-19 Opened the Door to an Australian Basic Income?’, 22 February 2021
- Peter Whiteford and Bruce Bradbury – ‘The \$50 Boost to JobSeeker Will Take Australia’s Payment From the Lowest in the OECD to the Second-Lowest After Greece’, 25 February 2021

11 | QUOTABLE QUOTES

“In my new book *Reset: Restoring Australia after the Pandemic Recession*, to be released on Monday I outline plans for a new business tax system that would reward businesses that invested and penalise those that lived off “economic rents” — over-high profits maintained by lobbying and barriers to competition.

Australians with established wealth have done extraordinarily well out of the low interest rates, rising asset values and high profit shares in the twenty-first century.

We are kidding ourselves if we think an extreme and growing divergence of fortune with less well off Australians is consistent with social cohesion and effective democratic government as we deal with intractable domestic and international problems.”

Source: [Ross Garnaut, *The Conversation*](#)

“In my copy of the legislation, Division 974 – which replaces a three word expression “capital in nature” – goes for 31 pages. In place of the phrase “capital in nature” we now have the complex machinery of the debt equity interest tests. I will not set those tests out because you people have to get home at some stage. But I will give you what restaurants in Sydney these days call an amuse-bouche. The debt test is to be applied to what is called a “scheme” which is, so we are told, the same as an “arrangement”. What is an arrangement? It turns out to be “an arrangement, agreement, or understanding, promise or undertaking”. What then of the scheme? The scheme, we are told, will be a debt interest if it satisfies the five elements in s 974-20(1). It must be a financing arrangement, under which an entity or a connected entity obtains a benefit. There must be a concomitant non-contingent obligation; and so on and so on. Yul Brynner might have said “et cetera, et cetera, et cetera”.”

Source: [Nye Perram, *Challis Taxation Discussion Group*](#)

“Perhaps the ultimate testament to your skills in tax law was that your elevation from the Bar to the Federal Court caused a rare sense of emotion in the Australian Taxation Office. Having acted with maximum skill and effect, both for and against the Commonwealth in tax matters, the Australian Taxation Commissioner appeared both happy and sad to see you appointed to the Federal Court. For a position not noted for displays of things that can be recognised readily as human emotion, it is rare to see a Commonwealth Taxation Commissioner display signs of things that are detectable as either sadness or happiness, let alone both in one day.

Reflecting on your Honour’s time at the Bar, your colleagues have described you as a formidable advocate, noting in particular the precision of your submissions, the product of a quest for legal principle and of hours spent reading and thinking and debating with your juniors. Your colleagues have described you as brilliant, meticulous and honest, and you are also evidently prepared to argue a principle even if it is unpopular. In one matter where advocacy and exchange were described as tense, the matter of *Handbury Holdings*, in the heat of the exchange your Honour submitted to Justice Hayne that you ought to have “brought your fire-retardant robes to the application”. Who knew taxation law could be so dramatic?”

Source: [Christian Porter](#)