

## A HISTORY OF THE AUSTRALASIAN TAX TEACHERS ASSOCIATION

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### ABSTRACT

The Australasian Tax Teachers Association (ATTA) is a not-for-profit association originally aimed at improving the standard of tax teaching in institutions of higher education in Australia and New Zealand.<sup>1</sup> It was established as an informal network of tax academics in 1987<sup>2</sup> although the first formal conference did not take place until 1989.<sup>3</sup>

ATTA members organise annual conferences which are hosted by a different institution each year. The members agreed early on that in principle every fourth conference should take place in New Zealand,<sup>4</sup> although this has not always been achievable often due to budgetary constraints and also other practical reasons. Furthermore, it is often the larger universities that have hosted the conference, also for budgetary and practical reasons.

At the 2013 conference which was held at the University of Auckland it was decided that it was time to draft a new constitution and also investigate formalising the organisation of ATTA as an incorporated association.<sup>5</sup> It therefore seems timely that a paper is written discussing the history of ATTA. In particular this paper focuses on the development of ATTA, the ATTA annual conferences, the scholarly refereed journal that has been established as a vehicle for ATTA members to publish their research and the role that ATTA and the conferences play in the development of tax teaching and research excellence in Australia and New Zealand.

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<sup>1</sup> (2005) Vol 1 (1) Journal of the Australasian Tax Teachers Association ii.

<sup>2</sup> Ibid.

<sup>3</sup> Australasian Tax Teachers Association Conference, University of Melbourne, January 2011 <http://www.atta.law.unimelb.edu.au/go/about-the-conference/about-atta>.

<sup>4</sup> This was agreed at the 1993 ATTA Conference which was held at the University of Canterbury, New Zealand, see email from Adrian Sawyer dated 31 January 2013.

<sup>5</sup> Eg under the Associations Incorporations Act 2009 (NSW).

## I INTRODUCTION

Originally ATTA was a group of likeminded tax academics who came together to discuss issues relating to teaching and researching into tax and tax related areas. As stated above the organisation began in 1987, the inaugural conference was 1989 and was held at the University of New South Wales (UNSW).<sup>6</sup> Pearl Rosenberg, widow of tax academic Abe Greenbaum recalls that:

On the earliest of days of ATTA, I attended the foundation meeting where they made the decision to create ATTA. It was in Melbourne. Rick Krever and Abe Greenbaum had a large role and tax academics from as many universities as possible attended. Essentially the idea behind ATTA was to give tax academics a network long before networking became a term. Most departments had a lone tax academic, at best two, which meant that there was little opportunity to discuss issues, get support etc. The idea of a regular newsletter, and an annual meeting to allow tax academics to discuss and develop issues was the outcome.<sup>7</sup>

A formal constitution was not however drafted until several years later. It was at the 1993 conference at the University of Canterbury, Christchurch, in New Zealand that it was decided that ATTA should become an organisation<sup>8</sup> although it appears that a formal resolution to establish ATTA was not passed until the 1994 conference in Sydney.<sup>9</sup> It was also decided at the Christchurch conference that the conference would be held in New Zealand every four years.<sup>10</sup> The original Constitution of ATTA is dated 20 January 1994. However, it was signed and dated 30 January 2006.<sup>11</sup> It has as its objects:

To advance scholarship in Taxation Law and related disciplines by:

- (a) Furthering the development of education in these disciplines in the universities and colleges in Australia and New Zealand;
- (b) Encouraging research;
- (c) Holding conferences and publishing a journal as a means for disseminating ideas and information and for promoting their discussion;
- (d) Promoting closer relations between full-time teachers in the relevant disciplines and others who may be interested in their scholarly advancement.<sup>12</sup>

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<sup>6</sup> Australasian Tax Teachers Association Conference, University of Melbourne, January 2011 <http://www.atta.law.unimelb.edu.au/go/about-the-conference/about-atta>.

<sup>7</sup> Email from Pearl Rozenberg, University of Sydney, 12 March 2013.

<sup>8</sup> Email from Adrian Sawyer, Canterbury University, Christchurch, New Zealand, 31 January 2013.

<sup>9</sup> ATTA *Newsletter*, June 1994, 'Association Formed Jan 1994'.

<sup>10</sup> Email from Adrian Sawyer, Canterbury University, Christchurch, New Zealand, 31 January 2013.

<sup>11</sup> Constitution of ATTA, 20 January 1994, UNSW, Australian School of Business, School of Taxation and Business Law, ATTA <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/default.aspx>.

<sup>12</sup> ATTA Constitution, 20 January 1994, 1.

Patrick Gallagher, a senior lecturer at UNSW was the first President of ATTA.<sup>13</sup> Once the Constitution was developed<sup>14</sup> Patrick Gallagher led a committee of several academics one of whom undertook the role of secretary/treasurer. The ATTA Committee comprised a President, (Patrick Gallagher from 1994 until the late 1990s) three to four Vice-Presidents and a Secretary/Treasurer. At the 1994 annual general meeting, held as part of the conference, the inaugural executive were elected. Apart from Patrick, these were Cynthia Coleman from the University of Sydney, Fiona Martin, Queensland University of Technology, Les Nethercott, Monash University and Helen Hodgson as secretary/ treasurer.<sup>15</sup> A network of local contacts was also nominated from New Zealand and the other Australian states and territories. Adrian Sawyer, University of Canterbury and Andrew Smith, University of Victoria Wellington represented New Zealand and, apart from the executive representing their home states, Gino Dal Pont represented Tasmania, Domenic Carbone, South Australia, Michael Dirkis, the ACT and Ian Burnett, the Northern Territory.<sup>16</sup>

The organisation has continued as an unincorporated association. Currently there are discussions aimed at rewriting and updating the constitution and also registering ATTA as an incorporated association.<sup>17</sup>

## II ATTA CONFERENCES

Early in the history of ATTA the members realised that there was a need for a conference that was aimed at tax academics and which had the initial goal of improving the standard of tax teaching at universities and other institutions of higher education. Tax academics do not come from one discipline. Our members are taken from the discipline fields of law, accounting, economics, psychology and sociology. In this regard, there was not one conference held in Australia or New Zealand in the late 1980s that would cover many of the teaching and research interests of ATTA members. Thus, in

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<sup>13</sup> Patrick Gallagher, Macquarie University  
[http://www.businessandconomics.mq.edu.au/contact\\_the\\_faculty/all\\_fbe\\_staff/patrick\\_gallagher](http://www.businessandconomics.mq.edu.au/contact_the_faculty/all_fbe_staff/patrick_gallagher).

<sup>14</sup> Drafted by Patrick Gallagher and Helen Hodgson, confirmed by email from Helen Hodgson dated 15 February 2013.

<sup>15</sup> ATTA Newsletter, June 1994.

<sup>16</sup> ATTA Newsletter, June 1994.

<sup>17</sup> ATTA, Annual General Meeting, University of Auckland, New Zealand, 25 January 2013; *ATTA News*, February 2012.

1989, an academic at UNSW, Patrick Gallagher reports that he was encouraged to establish a two day conference aimed at the teaching and research needs of tax academics.<sup>18</sup> The initial conferences commenced with a day devoted to issues related to tax teaching. The second day included a range of tax related papers, many of which were on very technical areas of taxation law and policy. This day was regularly open to members of the tax profession outside academia and often well attended by them. As you can see from the table below, UNSW hosted these conferences for the first two years.

The following is a table of all the conferences held by ATTA since inception until 2013. It details the host institution, the organisers of the conference and other important information such as plenary speakers.

### III TABLE OF CONFERENCES

<b>Year</b>	<b>Host institution</b>	<b>Organisers/JATTA Editors</b>	<b>Important Information/ Plenary Speakers</b>
1989 <sup>19</sup>	Law School, University of New South Wales, Sydney	Patrick Gallagher <sup>20</sup>	No plenary speakers but highlights included the robust debate between Yuri Grbich and Rick Krever. Ted Withers of the Australian Taxation Office (ATO) spoke. <sup>21</sup>
1990	Law School, UNSW, Sydney, NSW	Patrick Gallagher	No plenary speakers but practitioners were encouraged to attend on the 2 <sup>nd</sup> day.
1991	School of Accounting, University of	Alexander Bates and Bill Langdon <sup>22</sup>	There were no plenary sessions. This conference was attended by

<sup>18</sup> *ATTA News*, February 2008. Rick Krever, Monash University notes that the original idea for the conferences came from Yuri Grbich formerly Director of Australian Taxation Studies Program (ATAX), UNSW.

<sup>19</sup> Australasian Tax Teachers Association Conference, 2011 website <http://www.atta.law.unimelb.edu.au/go/about-the-conference/about-atta>.

<sup>20</sup> *ATTA News*, February 2008, Speech by Patrick Gallagher accepting the Graham Hill ATTA medal at the ATTA Conference, 23-25 January 2008, University of Tasmania. Patrick advised that the conferences were initially organised by him with the support of the Continuing Legal Education Committee of the Law Faculty at UNSW. Phil Burgess, UNSW academic and ATTA member, was also a member of this Committee.

<sup>21</sup> Patrick Gallagher acceptance speech on receipt of the Graham Hill ATTA Medal at the 2008 ATTA Conference, *ATTA News* February 2008.

<sup>22</sup> Both formerly academics at University of Southern Queensland (USQ), Toowoomba.

	Southern Queensland, Toowoomba, Queensland		approximately 20 delegates. <sup>23</sup>
1992	Law School, Deakin University, Geelong, Victoria	Abe Greenbaum <sup>24</sup>	There were no plenary sessions. However the conference is reported to have been of the highest standard by attendees <sup>25</sup>
1993	Department of Accountancy, University of Canterbury, Christchurch, NZ	Adrian Sawyer and John Hasseldine <sup>26</sup>	First ATTA conference held in New Zealand Professor John Prebble, Victoria University of Wellington, New Zealand Wyatt Creech, then New Zealand Minister of Revenue <sup>27</sup> Agreed at this conference that ATTA should be formed as an organisation. <sup>28</sup>
1994	ATAX, UNSW at Coogee, Sydney, NSW	Patrick Gallagher Abe Greenbaum <sup>29</sup>	A large group of attendees from Australia and New Zealand. No plenary speakers but a session dedicated to tax teaching. <sup>30</sup>
1995	Business School, Curtin University, Perth, Western Australia	Helen Hodgson	Highlights included the mystery bus tour which took delegates to Whitfords Beach (famous as an Australian tax case) and some delegates riding bicycles around Rottnest Island.

<sup>23</sup> Many continuing and illustrious members of ATTA did attend including Rick Krever, Helen Hodgson, Graeme Cooper, Gary Payne and Kaye Emmerton. The author wishes to thank Gary Payne, formerly of USQ and UNSW and Kaye Emmerton, formerly of USQ for the information regarding this conference.

<sup>24</sup> There is no documentation available regarding this conference but several longstanding members of ATTA remember attending and that Abe Greenbaum was the organiser; see Rick Krever, 'Tribute: Abe Isaac Greenbaum and Australian Tax Teaching' (2000) 10 *Revenue Law Journal* 1, 1; Email from Mark Burton, University of Melbourne, 31 January 2013.

<sup>25</sup> Rick Krever, 'Tribute: Abe Isaac Greenbaum and Australian Tax Teaching' (2000) 10 *Revenue Law Journal* 1, 1.

<sup>26</sup> Email from Adrian Sawyer, Canterbury University, Christchurch, New Zealand, 31 January 2013. John Hasseldine is now with the University of New Hampshire.

<sup>27</sup> Ibid.

<sup>28</sup> Ibid.

<sup>29</sup> Rick Krever, 'Tribute: Abe Isaac Greenbaum and Australian Tax Teaching' (2000) 10 *Revenue Law Journal* 1, 1

<sup>30</sup> This may have been the first conference attended by Michael D'Ascenzo, email from Rick Krever dated 17 February 2013.

1996	QUT, Law and Business Schools, Brisbane, Queensland	Fiona Martin and Sandra Rodman	Margaret Hayley, ATO <sup>31</sup> Conference papers were made available electronically (on floppy disc for all delegates) for first time <sup>32</sup>
1997	Department of Commercial Law, University of Auckland, Auckland, NZ	Garth Harris <sup>33</sup>	Justice Graham Hill was the after dinner speaker his topic 'Reflections on becoming a judge' <sup>34</sup> Wayne Mapp, MP <sup>35</sup>
1998	Law School, University of Sydney	Abe Greenbaum <sup>36</sup>	Graeme Cooper <sup>37</sup>
1999	Law School, University of Canberra	Michael Dirkis	Justice Graham Hill Rick Krever Helen Hodgson, MLA gave one of the after dinner speeches <sup>38</sup>
2000	Department of Business Law and Taxation, Monash University, Clayton, Victoria	Wayne Gumley (convenor) Ken Devos Les Nethercott Grant Richardson <sup>39</sup>	Justice Graham Hill <sup>40</sup> John Ralph, Chair, Ralph Review of Business Taxation <sup>41</sup> Cynthia Coleman chaired a tax teaching forum <sup>42</sup> and Abe Greenbaum came from the hospital to be there. <sup>43</sup> This was his last conference. <sup>44</sup>

<sup>31</sup> The other plenary speaker was to have been Simon Gaylard, Coopers & Lybrand however he was ill at the last minute and could not attend. Conference organisers file note from Sandra Rodman, January 2006.

<sup>32</sup> In 2003, Colin Fong arranged for these to be uploaded to the National Library of Australia and Partners, Pandora, Australia's Web Archive, *Australasian Tax Teachers Association (ATTA) Annual Conference - Conference Papers*.

<sup>33</sup> Email from Mark Keating who attended the conference dated 14 February 2013.

<sup>34</sup> Cynthia Coleman, 'Recollections of Justice Hill, Patron of ATTA', ATTA Conference, 2006. In her vote of thanks at the 1997 conference Cynthia invited Justice Hill to be the patron of ATTA.

<sup>35</sup> Email from Mark Keating who attended the conference dated 14 February 2013.

<sup>36</sup> Rick Krever, 'Tribute: Abe Isaac Greenbaum and Australian Tax Teaching' (2000) 10(1) *Revenue Law Journal* 1, 1.

<sup>37</sup> Author's recollection as an attendee at the conference.

<sup>38</sup> Final Conference Program, ATTA Conference, University of Canberra, 5-7 February 1999, Pandora, Australia's Web Archive.

<sup>39</sup> Email from Ken Devos dated 13 February 2013.

<sup>40</sup> 'Flagging for the Courts the problems of the GST' (Paper presented at the ATTA Conference, 3-5 February 2000), see Pandora, Australia's Web Archive.

<sup>41</sup> *Ralph Review of Business Taxation* (1999); Final Conference Program, ATTA Conference, Monash University, 3-5 February 2000.

<sup>42</sup> Final Conference Program, ATTA Conference, Monash University, 3-5 February 2000.

<sup>43</sup> Email from Pearl Rozenberg, University of Sydney, 12 March 2013.

<sup>44</sup> Recollections of Rick Krever, Monash University.

2001	Atax, UNSW, NSW	Michael Walpole	Justice Graham Hill Michael Bersten, Deputy Chief Tax Counsel, ATO <sup>45</sup> Geoffrey Lehmann was the dinner speaker. <sup>46</sup>
2002	Manukau Institute of Technology, Business School, Auckland, New Zealand	Katherine Ritchie <sup>47</sup>	Conference papers placed on Pandora Archive site <sup>48</sup>
2003	Law School, University of Wollongong, NSW	Natalie Stoianoff (ed) Mary Kaidonis (ed) <sup>49</sup>	Justice Graham Hill Second Commissioner of Taxation, Michael D'Ascenzo Jim Gordon, Inland Revenue, New Zealand Professor John Prebble, Victoria University of Wellington, New Zealand <sup>50</sup> Dinner speaker Dick Warburton. <sup>51</sup>
2004	School of Commerce and School of Law, Flinders University, Adelaide	Paul Kenny, organiser and editor of JATTA <sup>52</sup>	Justice Graham Hill Michael D'Ascenzo, Second Commissioner of Taxation Professor Alice McCleary, Deputy Chancellor, University of South Australia Associate Professor Owen Covick, Flinders University Jim Gordon, Inland Revenue, New Zealand <sup>53</sup>
2005	School of Accounting & Commercial Law	Andrew Smith was organiser and also JATTA editor,	Justice Graham Hill <sup>55</sup> Commissioner of Inland Revenue, David Butler

<sup>45</sup> *Atax Annual Report* (2001), Attachment B, '13<sup>th</sup> Annual Australasian Tax Teachers Association Conference 2001', 23.

<sup>46</sup> Abe Greenbaum had offered to organise but sadly passed away just prior to the conference, recollection of Michael Walpole, UNSW.

<sup>47</sup> *ATTA News* March 2003.

<sup>48</sup> *ATTA News* March – December 2002, Colin Fong, 27 March 2002 (also now includes 1996, 1999, 2000 and 2001 papers).

<sup>49</sup> (2005) Vol 1 (1) *Journal of the Australasian Tax Teachers Association* was edited by Natalie Stoianoff and Mary Kaidonis and is the first volume of the Journal.

<sup>50</sup> Final Program, 15<sup>th</sup> Annual Tax Teachers Association Conference, 30 January -1 February 2003, University of Wollongong, New South Wales.

<sup>51</sup> Recollections of Michael Walpole, UNSW.

<sup>52</sup> Margaret McKerchar, then of University of Sydney was also editor of this issue, see (2005) Vol 1 (2) *Journal of the Australasian Tax Teachers Association* iv, Foreword, Paul Kenny and Margaret McKerchar.

<sup>53</sup> (2005) Vol 1 (2) *Journal of the Australasian Tax Teachers Association* iv, Foreword, Paul Kenny and Margaret McKerchar.

	Victoria University of Wellington, New Zealand	Adrien Sawyer was co-editor only <sup>54</sup>	Dr Kevin H Holmes, IBFD, Amsterdam
2006	Law School, University of Melbourne	Miranda Stewart (ed) <sup>56</sup> Lillian Hong, Michael Kobetsky, Cameron Rider	Justice Richard Edmonds Professor Neil Brooks of Osgoode Hall Law School, Toronto, Canada, Commissioner of Taxation, Michael D'Ascenzo Professor Judith Freedman, Oxford University, UK, Professor Claire Young, UBC, Vancouver Professor Malcolm Gammie QC, CBE, London School of Economics, UK
2007	University of Queensland, Brisbane	Kerrie Sadiq (ed) <sup>57</sup>	Commissioner of Taxation, Michael D'Ascenzo Professor Michael Lang, Vienna University of Economics and Business Administration Justice Richard Edmonds
2008	University of Tasmania, School of Accounting & Corporate Governance, Hobart	Bernadette Smith (ed) <sup>58</sup> Simone Bingham Sonia Shimeld	First ATTA conference in Tasmania Gordon Cooper, AO (Patron) Justice Richard Edmonds Commissioner of Taxation, Michael D'Ascenzo Professor Pasquale Pistone, University of Salerno Professor J Clifton Fleming Jr, J Reuben Clark Law School, Brigham Young University, USA <sup>59</sup>
2009	Department of Accountancy, Finance & Information Systems	Andrew Maples (ed) Adrian Sawyer (ed) <sup>60</sup>	Gordon Cooper, AO (Patron) Justice William Young, President, New Zealand Court of Appeal Commissioner of Taxation,

<sup>55</sup> Sadly this was the last plenary session given by Justice Hill who passed away on 24 August 2005.

<sup>54</sup> (2005) Vol 1 (3) Journal of the Australasian Tax Teachers Association i.

<sup>56</sup> (2006) Vol 2 (1) Journal of the Australasian Tax Teachers Association.

<sup>57</sup> (2007) Vol 3 (1) Journal of the Australasian Tax Teachers Association i.

<sup>58</sup> (2008) Vol 3 (2) Journal of the Australasian Tax Teachers Association i.

<sup>59</sup> Final Program, 20<sup>th</sup> Annual Tax Teachers Association Conference, 23 January – 25 January 2008, University of Tasmania.

<sup>60</sup> (2009) Vol 4 (1) Journal of the Australasian Tax Teachers Association i.

	University of Canterbury, Christchurch, New Zealand		Michael D'Ascenzo Commissioner for Inland Revenue, Robert Russell Julia Hoare, Partner PWC Professor Neil Brooks, Osgoode Hall Law School <sup>61</sup>
2010	School of Business Law and Taxation and ATAX, UNSW	Bill Butcher Chris Evans Helen Hodgson Fiona Martin (ed) John Taylor (ed) <sup>62</sup> Michael Walpole	Secretary of the Australian Treasury, Dr Ken Henry Gordon Cooper, AO (Patron) Professor Catherine Brown, University of Calgary, Canada Professor Neil H Buchanan, George Washington University, Washington, DC Justice Richard Edmonds, Federal Court Commissioner of Taxation, Michael D'Ascenzo
2011	Law School, University of Melbourne and Business School, Monash University	Mark Burton (ed) <sup>63</sup> Rick Krever Ann O'Connell	Professor Neil H Buchanan, George Washington University, Washington, DC Justice Michelle Gordon Commissioner of Taxation, Michael D'Ascenzo Gordon Cooper, AO (Patron).
2012	Law School and Business School, University of Sydney	Celeste Black, Brett Bondfield Micah Burch Michael Dirkis <sup>64</sup> Rebecca Millar (ed) <sup>65</sup>	Professor Richard Vann, University of Sydney, Professor Bertil Wiman, Uppsala University, Sweden Professor Diane M Ring, Boston College of Law Associate Professor Stephen Phua, National University of Singapore Gordon Cooper, AO (Patron) Assistant Commissioner, Jennie Grainger, ATO <sup>66</sup>
2013	Department of Commercial Law, Business School, University of Auckland	Peter Vial (Chair) Craig Eliffe Audrey Sharp Pam Kam Barnard	Justice Richard Edmonds, Justice Susan Glazebrook, Supreme Court, New Zealand Edwin Vanderbruggen, partner VDB – Loi

<sup>61</sup> (2009) Vol 4 (1) *Journal of the Australasian Tax Teachers Association* iv, Foreword, Andrew Maples and Adrian Sawyer.

<sup>62</sup> (2010) Vol 5 (1) *Journal of the Australasian Tax Teachers Association* i.

<sup>63</sup> (2011) Vol 6 (1) *Journal of the Australasian Tax Teachers Association* i.

<sup>64</sup> Minutes of the ATTA Annual General Meeting, January 2012, *ATTA News*, February 2012, 3.

<sup>65</sup> (2012) Vol 7 (1) *Journal of the Australasian Tax Teachers Association* i.

<sup>66</sup> Final Program, Australasian Tax Teachers Association Conference, University of Sydney, January 2012.

		Hutchinson Christopher Spells Mark Keating	Gordon Cooper, AO (Patron).
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#### IV ESTABLISHMENT OF JOURNAL OF AUSTRALASIAN TAX TEACHERS ASSOCIATION

A discussion took place at the annual general meetings held at the conferences in 2004 and 2005 regarding the Association's commitment to ensuring that the proceedings from each conference would be published in a refereed publication. All feedback showed that this was a high priority to members,<sup>67</sup> particularly in view of the Federal Government emphasis on quality, refereed publications by academics. At the 2005 conference ATTA established an editorial board for the journal. The tax academics who volunteered were Margaret McKerchar, Dale Pinto, Adrian Sawyer, Andrew Smith, Miranda Stewart and Natalie Stoianoff. Dale Pinto subsequently took on the role of JATTA's Chairman and the Journal of Australasian Tax Teachers Association (JATTA) was established in 2006.<sup>68</sup> The editorial board originally took prime responsibility for publishing ATTA proceedings in association with the university that held the annual conference although in subsequent years the responsibility has fallen more on the organising committee of each conference.<sup>69</sup> The first volume was edited by Natalie Stoianoff and Mary Kaidonis, of the University of Wollongong in 2005 and published papers based on eight conference papers from the 2003 ATTA conference that was held at this University.<sup>70</sup> An issue of the journal is published electronically each year, edited by certain members of the organising committee or University hosting the conference. Each volume of the journal can be found on the website of the School of Taxation and Business Law at UNSW.<sup>71</sup>

<sup>67</sup>ATTA News, January 2006  
<http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/2006-ATTA-NEWS-FullYear.pdf>.

<sup>68</sup> ATTA News, January 2006  
<http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/2006-ATTA-NEWS-FullYear.pdf>.

<sup>69</sup> Comments at the ATTA Annual General Meeting, University of Auckland, 25 January 2013.

<sup>70</sup> (2005) Vol 1 (1) *Journal of the Australasian Tax Teachers Association* edited by Natalie Stoianoff and Mary Kaidonis.

<sup>71</sup> Australasian Tax Teachers Association, JATTA  
<http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/default.aspx> and on AustLII  
<http://www.austlii.edu.au/au/journals/JLATaxTA>.

The 2012 conference was hosted by the University of Sydney and the latest journal edited by Professor Rebecca Millar of that University.<sup>72</sup> The role of editor is a significant academic role as many submissions are made and on average 8-10 articles published in each volume after careful refereeing and editing. The referees are chosen not only from ATTA members but from national and international academics.

JATTA is a double blind, peer review, refereed journal. In the 2006 ATTA newsletter the then President of ATTA, Dr Paul Kenny stated that '[i]n my opinion this [JATTA] has been one the most important developments in the history of ATTA'.<sup>73</sup>

The current editorial board comprises highly regarded and experienced academics from Australia, New Zealand and Canada. They are:

- Professor Dale Pinto, Curtin University (Editor-in-Chief)
- Professor Neil Brooks, Osgoode Hall Law School, York University, Canada
- Professor Margaret McKerchar, UNSW
- Professor John Prebble, Victoria University of Wellington, NZ
- Professor Kerry Sadiq, Queensland University of Technology
- Professor Adrian Sawyer, University of Canterbury, NZ
- Professor Miranda Stewart, University of Melbourne
- Professor Natalie Stoianoff, University of Technology, Sydney
- Associate Professor Andrew Smith, Victoria University, NZ
- Associate Professor Paul Kenny, Flinders University, South Australia

The journal was ranked B on the Commonwealth of Australia, Excellence for Research in Australia (ERA) 2010 scale,<sup>74</sup> B on the Australian Business Deans Council ranking of the quality of journal publications in the business field,<sup>75</sup> and C on the Council of Australian Law Deans list.<sup>76</sup> It should be noted that A\* is the highest rank, then A, B and C on each of these scales. The Australian Research Council separated the ranking of each journal on the following basis:

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<sup>72</sup> (2012) 7(1) *Journal of the Australasian Tax Teachers Association* <http://www.asb.unsw.edu.au/SCHOOLS/TAXATIONANDBUSINESSLAW/ATTA/ATTAJOURNAL/Pages/currentissue.aspx>.

<sup>73</sup> Australasian Tax Teachers Association Newsletter, January 2006 <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/Documents/2006-ATTA-NEWS-FullYear.pdf>.

<sup>74</sup> Government of Australia, Australian Research Council, Excellence for Research in Australia (ERA), Archived Material from ERA 2010, Ranked Outlets [http://www.arc.gov.au/era/era\\_2010/archive/era\\_journal\\_list.htm#1](http://www.arc.gov.au/era/era_2010/archive/era_journal_list.htm#1).

<sup>75</sup> Australian Business Deans Council, The Promotion of Excellence in Business Education and Research, ABDC Journal List <<http://www.abdc.edu.au/3.43.0.0.1.0.htm>>.

<sup>76</sup> Council of Australian Law Deans, Final Journal Ranking, 2009.

A\* = top 5% of journals  
A = next 15% of journals  
B = next 30% of journals  
C = next 50% of journals.<sup>77</sup>

JATTA is therefore recognised amongst academics and senior government officials in the research area as a journal of high standing (as evidenced by it being ranked) that publishes articles of above average to average quality.

## **V ATTA NEWSLETTERS**

In the early years of ATTA various members collated information from the Australian states and New Zealand and prepared newsletters which were initially mailed to members and then, as technology advanced, emailed. Patrick Gallagher as President did this regularly commencing in 1994 together with Fiona Martin as Vice-President.<sup>78</sup>

Following on from the ATTA annual general meeting at Manukau Institute of Technology, Auckland in January 2002, Colin Fong, UNSW Atax librarian and lecturer agreed to prepare and edit an electronic newsletter titled *ATTA News*.<sup>79</sup> This newsletter is published monthly and emailed to all ATTA members and others. It aims to inform members of tax related news such as calls for conference papers, details of tax and business law conferences and tax related PhDs in progress or completed. The newsletter updates members of the career moves of other tax colleagues, any honours received by them and any potential employment opportunities. The newsletter also fulfils the important role of publishing the minutes of each ATTA annual general meeting which is held at the close of each conference.<sup>80</sup>

## **VI SUPPORT FROM THE AUSTRALIAN TAXATION OFFICE AND INLAND REVENUE, NEW ZEALAND**

Representatives of the ATO have regularly presented and attended ATTA conferences. As can be seen from the table setting out details of significant speakers at ATTA conferences this began in 1989 when Ted Withers, then a senior executive with the

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<sup>77</sup> Government of Australia, Australian Research Council, Excellence for Research in Australia (ERA).

<sup>78</sup> ATTA Newsletter, June 1994 was the first edition.

<sup>79</sup> ATTA News March – December 2002, Colin Fong, 27 March 2002.

<sup>80</sup> ATTA News March – December 2002, Colin Fong, 27 March 2002.

ATO,<sup>81</sup> spoke at the first conference. Brian Nolan as Second Commissioner and Ron Mills, Chief Tax Counsel for the ATO were also regular attendees at the earlier conferences.<sup>82</sup> Michael D'Ascenzo, initially as Second Commissioner of Taxation and then as Commissioner of Taxation has been a plenary speaker at the majority of conferences since 2003 until his retirement in 2012. He has generously presented his insights into the role, structure and changing responsibilities of the ATO at each of these plenary presentations.<sup>83</sup> In fact Michael gave his first speech as the Commissioner of Taxation at the 2006 ATTA Conference in Melbourne.<sup>84</sup> Jennie Grainger, Second Commissioner of Taxation was a plenary session speaker at the 2012 conference.<sup>85</sup> Representatives of the Inland Revenue Department, New Zealand, have also spoken, particularly when the conference was in New Zealand. Jim Gordon of the Policy Advice Division, New Zealand Inland Revenue<sup>86</sup> has been a plenary speaker on two occasions and two different Commissioners of Inland Revenue, David Butler and Robert Russell, have spoken.

## VII SUPPORT BY THE JUDICIARY

Not only has ATTA and its annual conferences had support from the revenue authorities it has also been the recipient of significant judicial input, research and time commitment. Many judges have been plenary speakers at the annual conferences. Particularly relevant was the support of Justice Graham Hill of the Federal Court of Australia, who was patron of ATTA and spoke or attended every conference from 1997 until his untimely death in 2005.

Subsequently, Justice Richard Edmonds, Federal Court of Australia has also been a significant presenter at ATTA conferences. His honour has given informative and insightful plenary speeches at the 2006, 2007, 2008, 2010 and 2013 conferences. The New Zealand judiciary have also been represented. Justice Susan Glazebrook of the

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<sup>81</sup> Ted Withers spent 32 years with the ATO occupying a range of senior positions including Deputy Commissioner and Senior Assistant Commissioner, see Tax Institute biography <http://www.taxinstitute.com.au/seminar-papers/improving-compliance-with-state-taxes-paper>.

<sup>82</sup> Patrick Gallagher speech, *ATTA News*, February 2008.

<sup>83</sup> Demonstrating his support through not only presenting but attending and participating at other sessions throughout the conferences, see Patrick Gallagher speech, *ATTA News* February 2008.

<sup>84</sup> *ATTA News*, January 2006.

<sup>85</sup> Final Program, Australasian Tax Teachers Association Conference, University of Sydney, January 2012.

<sup>86</sup> (2005) Vol 1 (2) *Journal of the Australasian Tax Teachers Association* iv, Foreword, Paul Kenny and Margaret McKerchar.

Supreme Court was a plenary speaker at the most recent conference hosted by the University of Auckland and spoke about her experiences as a judicial officer presiding over tax cases. Prior to that Justice William Young, President of the New Zealand Court of Appeal (now on the Supreme Court) spoke at the 2009 conference hosted by the University of Canterbury.

Other notable judicial supporters have been Justice Tony Pagone, who gave a brilliant and entertaining after dinner speech at the 2011 conference and also ensured that the welcome function for this conference was held at the Victorian Supreme Court and Justice Michelle Gordon of the Federal Court who also spoke at this conference. Another entertaining after dinner speaker was Paul Gerber of the Administrative Appeals Tribunal who spoke after the 1996 conference dinner.<sup>87</sup>

The high level of research that these members of the judiciary put into their presentations is recognised by the publication of many of their conference papers. Several plenary speeches have been published in *JATTA* including the speech of Justice Hill at the 2004 conference on tax reform.<sup>88</sup> At the first ATTA conference that he spoke, Justice Edmonds gave a speech in honour of Justice Hill. This was published in the 2006 edition of *JATTA* and titled 'The Contribution of Justice Hill to the Development of Tax Law in Australia'.<sup>89</sup> Justice Edmond's talk at the 2008 conference was published in the *Australian Tax Review*,<sup>90</sup> as was his talk at the 2010 conference.<sup>91</sup>

#### **VIII MENTORING OF LESS EXPERIENCED ACADEMICS/DOCTORAL STUDENTS**

A frequent comment from academics (current and former) that I spoke to was the importance and benefit to them of meeting and being mentored by more senior academics at the ATTA conferences. Associate Professor Cynthia Coleman, University of Sydney, was mentioned many times as a tremendous supporter of other academics,

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<sup>87</sup> File Note 1996 ATTA Conference organisers.

<sup>88</sup> Graham Hill, 'Tax Reform: A Tower of Babel; Distinguishing Tax Reform from Tax Change' (2005) vol 1(2) *Journal of the Australasian Tax Teachers Association* 1.

<sup>89</sup> (2006) vol 2(1) *Journal of the Australasian Tax Teachers Association* 1.

<sup>90</sup> Justice Richard Edmonds 'Recent tax litigation: a view from the bench' (2008) 37 *Australian Tax Review* 79.

<sup>91</sup> Justice Richard Edmonds, 'A finding that a taxpayer carries on business; What is required, related issues and what are the tax consequences?' (2010) 39 *Australian Tax Review* 71.

particularly young women academics who are usually in the minority in their Faculty or Department. Professor Michael Walpole, UNSW was also highlighted as someone that colleagues could turn to for advice both academic and career. These colleagues are not however the only ones. I have attended many ATTA conferences over the years dating back to the early 1990s and have regularly observed the way that the established professors would talk encouragingly to their newer colleagues. This is especially important as many tax academics are the only academic in this discipline in their school or department and may therefore experience strong feelings of isolation which are exacerbated by the competitive academic environment.

Reading past newsletters, shows that this experience is shared by many first time attendees at the ATTA conference. In the January 2007 ATTA Newsletter two first time conference attendees wrote of the benefits of attending this conference. Nicole Wilson-Rogers wrote:

I thought it was encouraging to see some first time presenters. Audience participation in the presentations was fantastic and everyone was forthcoming with ideas about new directions the presenters' research could take or potential avenues for further research...I think the conference provides a good opportunity for students, practitioners and teachers in tax to listen to and meet tax colleagues many who are undertaking research in various areas.<sup>92</sup>

Clare Hyden stated that 'the ATTA Conference was a fantastic opportunity to wet my feet in the academic pond. Everyone was very friendly and supportive'.<sup>93</sup>

After the 2006 conference in Melbourne Christine Peacock, new academic at Monash University had this to say:

Many thanks to the organisers and fantastic presenters at the ATTA 2006 Conference held in Melbourne. As a newcomer to academia I found this conference of tremendous benefit. I enjoyed getting to know my fellow colleagues and was very much inspired by

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<sup>92</sup> *ATTA News*, January 2007, 19<sup>th</sup> Australasian Tax Teachers Conference 2007: First timer's views, Nicole Wilson-Rogers, Curtin University.

<sup>93</sup> *ATTA News*, January 2007, 19<sup>th</sup> Australasian Tax Teachers Conference 2007: First timer's views, Clare Hyden, University of Canberra.

the quality and presentation of papers on such a variety of topics. I came away having learnt so much and having enjoyed the friendly, collegial environment.<sup>94</sup>

With the advent of more tax academics and practitioners undertaking doctorates mentoring has become an integral aspect of ATTA and the conferences. At the annual general meeting held at the 2007 conference in Brisbane a discussion arose as to whether there should be a separate doctoral students' presentation session as had occurred at the Victoria University of Wellington, New Zealand conference in 2005.<sup>95</sup> Four PhD students were financially supported to attend the ATTA Conference in 2007 and the 2007 Newsletter reports that this was received well by the students.<sup>96</sup> It was agreed at the annual general meeting that doctoral students' presentations should be integrated into the conference program<sup>97</sup> and in 2008 there was a separate session for these students on the first morning of the conference.<sup>98</sup> This has been continued at subsequent ATTA conferences.

This doctoral workshop session enables candidates who may be inexperienced in presenting their research to do so in a positive and safe environment and receive encouragement and feedback. Written feedback in several ATTA newsletters attests to the important and worthwhile contribution that the ATTA conference and more particularly the PhD students' workshop, has made to tax research and development. A self admitted mature age PhD student wrote after the 2008 conference:

I bravely put forward a paper to present at the conference not really knowing what to expect – another first for me. I was very pleased to realise that the whole first morning was dedicated to students like myself and it was very interesting to see the different presentations and the wide range of research...I was very nervous and a little surprised when the Commissioner turned up to my presentation. However it went well and I received lots of constructive feedback (even some from the Commissioner).<sup>99</sup>

At the 2011 conference hosted by the University of Melbourne and Monash University there were eighteen postgraduate student presentations on the first day.<sup>100</sup> Mark Burton

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<sup>94</sup> *ATTA News*, February 2006.

<sup>95</sup> *ATTA News*, January 2007.

<sup>96</sup> *ATTA News*, January 2007.

<sup>97</sup> *ATTA News*, January 2007.

<sup>98</sup> *ATTA News*, ATTA Conference 23-25 January 2008 Report, February 2008.

<sup>99</sup> *ATTA News*, February 2008, ATTA Conference 2008 - First timer's views, Trish O'Keefe.

<sup>100</sup> *ATTA News*, February 2011.

reported on behalf of the organising committee that '[t]his is a wonderful development as it reflects the strength of postgraduate research in taxation law being undertaken primarily in Australia'.<sup>101</sup>

Each of the 2012<sup>102</sup> and 2013 conferences have since run successful sessions for PhD students on the morning of the first day of the conference. The 2013 session included a presentation by Professor Stephen Barkoczy who recounted valuable advice to doctoral students based on his experience as an academic and a doctoral candidate.<sup>103</sup>

### **IX ATTA/CCH DOCTORAL SERIES**

A further way of recognising and promoting high level research into taxation law and policy has been through the introduction of the ATTA Doctoral Series. In 2010 ATTA and CCH introduced this series in order to annually publish as a book a completed doctorate on taxation law or policy. The judging panel are Chris Evans, Rick Krever and Dale Pinto. There have been three books published in this series and they are:

2010: Lisa Marriott, *The Politics of Retirement Savings Taxation: A Trans-Tasman Comparison*.

2011: Brett Freudenberg, *Tax Flow-through Companies*.

2012: John Bevacqua, *Taxpayer rights to compensation for Tax Office mistakes*.

### **X ATTA AS INSPIRATION FOR OTHER ACADEMIC ORGANISATIONS**

The need for discipline specific conferences and organisations is common and within academia is no exception. There are many organisations that have been formed as a vehicle for the encouragement of research and teaching in a specific area. ATTA was one of the first however and can claim that it inspired other groups to follow its example. Professor Paul Redmond of the Law Faculty at UNSW used ATTA as a model for the first Corporate Law Teachers Conference.<sup>104</sup>

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<sup>101</sup> *ATTA News*, February 2011.

<sup>102</sup> 2012 ATTA Conference, University of Sydney, Final Program

<sup>103</sup> 2013 ATTA Conference, University of Auckland, Final Program.

<sup>104</sup> *ATTA News*, February 2008, Speech by Patrick Gallagher accepting the Graham Hill ATTA medal at the ATTA Conference, 23-25 January 2008, University of Tasmania.

## **XI PATRONS OF ATTA**

The inaugural patron of ATTA was Justice Graham Hill. As one of the most highly regarded tax judges in Australia as well as being a tax teacher at the University of Sydney, Justice Hill gave his support to ATTA from a very early stage. He was appointed patron in 1997<sup>105</sup> and presented plenary papers at nearly every conference from then until his death in 2005.

Gordon Cooper, AO, was announced as the new patron of ATTA at the 2007 conference<sup>106</sup> which was hosted by the University of Queensland and organised by Kerrie Sadiq. He was and still is a visiting professorial fellow at UNSW<sup>107</sup> and a tax consultant in private practice. He is regarded as a leading tax expert and author, particularly in respect of capital gains.<sup>108</sup> Gordon has had many tax related professional involvements including being Governor of the Australian Tax Research Foundation, President of the Committee of the Australian branch of the International Fiscal Association and President of the Taxation Institute of Australia.<sup>109</sup>

A second patron of ATTA was appointed at the 2011 conference, hosted by the University of Sydney.<sup>110</sup> The patron is Cynthia Coleman who was recognised for her significant contribution to tax teaching and research as an academic and for her support and commitment to ATTA. In accepting the nomination Cynthia spoke of the need for senior members of ATTA to make contact with new members.<sup>111</sup>

## **XII RECOGNITION OF CONTRIBUTION TO TAX TEACHING AND RESEARCH – THE HILL MEDAL**

A medal was first introduced in 2000 and is awarded in recognition of outstanding contribution to Australasian tax teaching and policy. The inaugural medal, which was called the ATTA Medal,<sup>112</sup> was presented to Abe Greenbaum in September 2000 in recognition of his many books and articles, presentations at tax conferences and his

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<sup>105</sup> Cynthia Coleman, 'Recollections of Justice Hill, Patron of ATTA', ATTA Conference, 2006. In her vote of thanks at the 1997 conference Cynthia invited Justice Hill to be the patron of ATTA.

<sup>106</sup> *ATTA News*, January 2007.

<sup>107</sup> Originally with Atax and now with the School of Taxation and Business Law.

<sup>108</sup> Eg Gordon Cooper and Chris Evans, *Cooper & Evans on CGT* (Thompson Reuters, 3<sup>rd</sup> ed, 2011).

<sup>109</sup> *ATTA News*, February 2007.

<sup>110</sup> *ATTA News*, February 2011.

<sup>111</sup> *ATTA News*, February 2011.

<sup>112</sup> Rick Krever, 'Tribute: Abe Isaac Greenbaum and Australian Tax Teaching' (2000) 10(omit 1) *Revenue Law Journal* 1, 1.

significant contributions to ATTA both as a co-ordinator of conferences, a presenter and as a participant.<sup>113</sup>

No further medals were awarded for several years. The issue of the medal was raised at the annual general meeting of the 2006 ATTA conference and the minutes note that general guidelines were agreed upon at this meeting which reiterated that the award is to be made to an ATTA member in recognition of outstanding contribution to Australasian tax teaching and policy. It was decided at this meeting that several medals should be awarded together in order to recognise the significant contribution of several ATTA members over the previous years.<sup>114</sup> Professor John Prebble was at this meeting and recalls that the medal was to be known as the Hill Medal in honour of Justice Graham Hill.<sup>115</sup>

The following members have been awarded medals:

2007 - Cynthia Coleman, Chris Evans, Rick Krever, John Prebble and the late Graham Hill, former Justice of the Federal Court of Australia and patron of ATTA

2008 - David Smith, Phil Burgess, Patrick Gallagher, Colin Fong and Michael D'Ascenzo

2009 - Margaret McKerchar

2010 - Michael Dirkis and Les Nethercott

2011 - Michael Walpole and Yuri Grbich

2012 - Kerrie Sadiq<sup>116</sup>

2013 - Dale Pinto.<sup>117</sup>

### **XIII GRAHAM HILL IFA RESEARCH PRIZE**

Justice Graham Hill, who was the patron of ATTA, president of the 2003 International Fiscal Association (IFA) Congress in Sydney and a leading figure in tax in Australia for more than 30 years, died in August 2005. In 2006 the Australian IFA branch in association with ATTA established a prize in his memory known as the Graham Hill IFA Research Prize.<sup>118</sup> The prize is awarded every two years to a current doctoral student

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<sup>113</sup> Rick Krever, 'Tribute: Abe Isaac Greenbaum and Australian Tax Teaching' (2000) 10(omit 1) *Revenue Law Journal* 1, 1.

<sup>114</sup> *ATTA News*, February 2006.

<sup>115</sup> Email from John Prebble, Victoria University of Wellington, 14 March 2013.

<sup>116</sup> ATTA Home, ATTA medal, <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/medal.aspx><http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/medal.aspx>.

<sup>117</sup> ATTA Annual Conference, University of Auckland, 23-25 January 2013.

<sup>118</sup> *ATTA News*, February 2006.

working in international or comparative taxation in Australia. It is a highly competitive and sought after prize. The successful candidate has their expenses paid to attend an IFA international congress as part of the Poster program. This involves preparing a poster, explaining the subject of their thesis and discussing the thesis with interested participants in the Congress. The prize is worth approximately \$7000.00

The inaugural prize winner for this award was Kathryn James in 2007. The title of her thesis is 'Explaining the Rise of the Value-Added Tax - A Challenge to the Conventional Approach' and explains how the value-added tax has risen to become one of the world's most dominant revenue instruments. The judging panel was Chris Evans, Rick Krever and Dale Pinto.<sup>119</sup> Kathryn was awarded her doctorate in 2012. The subsequent winners were Fiona Martin in 2009,<sup>120</sup> Antony Ting in 2011<sup>121</sup> and Celeste Black in 2013.<sup>122</sup>

#### **XIV RECOGNITION OF RESEARCH THROUGH PRIZES FOR PAPERS ON TAX AND TAX TEACHING**

ATTA and the annual conferences has also become a forum for the recognition of high quality research and publications around tax and tax teaching. Several prizes have been established over the years with various name changes for these prizes and also changes in categories. The 2006 prizes for the best 'senior' paper<sup>123</sup> and 'junior paper'<sup>124</sup> have had a name change to 'Best paper' possibly recognising that many of us are coming to the senior stage of our careers. Originally there was a prize for best paper on empirical research work,<sup>125</sup> but this prize was discontinued probably due to the fact that much research is now focussed on tax policy. The giving of prizes commenced at the 2005 conference hosted by the Victoria University of Wellington and the categories were best

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<sup>119</sup> *ATTA News*, January 2007.

<sup>120</sup> The title is 'An analysis of the income tax implications of mining payments to Native Title Groups under the Native Title Act and Traditional Land Owners under the Aboriginal Land Rights Act and an Evaluation of five proposals for legal reform'. Fiona is enrolled at UNSW.

<sup>121</sup> The title is 'The taxation of corporate groups under the enterprise doctrine: a comparative study of eight consolidation regimes'. The doctorate was awarded in 2011 from the University of Sydney. It is to be published by Cambridge University Press as a book, *The Taxation of Corporate Groups under Consolidation: An International Comparison* in 2013.

<sup>122</sup> The thesis analyses issues relating to carbon tax and is entitled 'Carbon Pricing and Taxation: An International Comparison'. Celeste is enrolled at the University of Sydney.

<sup>123</sup> Awarded to John Taylor, UNSW in 2006, *ATTA News*, February 2006

<sup>124</sup> Awarded to Lisa Marriott, then PhD candidate Victoria University of Wellington in 2006, *ATTA News*, February 2006

<sup>125</sup> Awarded to Ern Chen Loo, then a PhD Candidate at the University of Sydney, *ATTA News*, February 2006.

paper, the most original paper and for the most promising new scholar.<sup>126</sup> At the 2012 conference there were awards for best paper (Lisa Marriott), best paper upon the subject of tax teaching (Brett Freudenberg) and best paper presented by a postgraduate student (Sandra Fernandes). At the previous conference held at the University of Melbourne Law School the best paper award went to John Bevacqua, best teaching paper to Richard Simmons and there were two prizes for the best PhD presentations, Martha Smart for the best presentation on a PhD on tax administration and Caroline Dick for one on a general tax area. Gordon Cooper, as Patron has also presented Patron's prizes at several conferences and at the 2011 conference Victoria Roberts was the winner of the Patron's prize for a PhD presenter.<sup>127</sup> A list of prize winners is attached as Appendix A.

#### **XV SPONSORSHIP OF CONFERENCES**

ATTA's close links with the tax, legal and accounting professions is recognised through the presence at and sponsorship of conferences by various professional and publishing organisations. Each conference has had numerous sponsors. CCH Australia, Thomson Reuters and Lexis Nexis have been regular sponsors. Professional associations have also contributed such as the Tax Institute, CPA Australia, Tax Matrix and the National Institute of Accountants.<sup>128</sup>

#### **XVI CONCLUSION**

This paper has aimed to provide a detailed, but concise history of ATTA, the annual conferences and other developments that have made this organisation an important contributor to tax research and teaching. When viewed across the spectrum of over 20 years it can be seen that the organisation has developed and changed in many ways. The initial conference presentations were much more focussed on tax technical issues and more practitioners were involved. The involvement of the ATO has gradually deepened and represents significant support for the continuation of ATTA as a contributor to tax research, policy and teaching. Other important developments include the production of the annual journal which publishes scholarly papers and which is recognised as an

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<sup>126</sup> *ATTA News*, September 2004.

<sup>127</sup> *ATTA News*, February 2011.

<sup>128</sup> *ATTA News*, December 2007.

important contributor to tax research and debate and the involvement of new academics and doctoral students as a way of fostering the future growth of tax research and teaching.

#### XVII APPENDIX A

<b>Year</b>	<b>Name of Prize</b>	<b>Recipient</b>
2005	Best Conference Paper	Miranda Stewart, University of Melbourne
	Runner up	John Prebble and Geraldine Hikaka, Victoria University of Wellington
	Most original Conference Paper	Bernadette Smith and Sonia Shimeld, University of Tasmania
2006	Best Junior Paper	Lisa Marriott, PhD candidate, Victoria University of Wellington
	Best Senior Paper	John Taylor, UNSW
	Best Empirical Paper	Ern Chen Loo, PhD candidate, University of Sydney
2007	Best Junior Paper	Lisa Marriott, Victoria University of Wellington
	Best Senior Paper	Mark Burton, University of Canberra
	Most Innovative Paper	Rebecca Prebble and John Prebble, Victoria University of Wellington
2008	Best Conference Paper	Justin Dabner, James Cook University
	Best Teaching Paper	Margaret McKerchar, UNSW
	Most original conference paper	Premasiri Yapa, Diane Krall and Dianne Harvey
	Patron's award for best student's paper	Trish O'Keefe
	Best paper on Personal tax	Giok-Faa Sia, Arah Salleh, Murali Sambasivan and Jeyapalan Kasipillai
	Best paper on Business tax	Julie Cassidy, Deakin University
	Best paper on International Tax	Richard Cullen, University of Hong Kong and Richard Simmons, Lingnan University Hong Kong
	Best themed paper	Andrew Maples, Canterbury University
2009	ATTA Cynthia Coleman Prize for the Best	Julie Cassidy, Deakin University

	Teaching Paper/Presentation, sponsored by Tax Matrix Pty Ltd.	
	Thomson Reuters New Zealand Prize for the Best Themed Paper.	John Taylor, UNSW
	Patron's award for the Best PhD Workshop Paper/Presentation	Najeeb Memon
2010	Best Paper	Lisa Marriott, Canterbury University
	Best Paper by an Early Career Researcher	Chloe Burnett, University of Sydney
	Best Empirical paper	Robert McGee, Fayetteville State University and Ranjana Gupta, Auckland University of Technology
	Best Teaching Paper Prize	Brett Freudenberg and Lisa Samarkovski, Griffith University
2011	Best Paper	John Bevacqua, La Trobe University
	Best Teaching Paper	Richard Simmons, Lingnan University Hong Kong
	PhD presentation (tax administration stream)	Martha Smart
	PhD presentation (general tax stream)	Caroline Dick
	Patron's prize for a PhD presenter	Victoria Roberts
2012	Best Paper	Lisa Marriott, Victoria University of Wellington
	Best Teaching Paper	Brett Freudenberg, Griffith University
	Best paper presented by a postgraduate student	Sandra Fernandes, K.U. Leuven, Belgium
2013	Best Paper	John Bevacqua, La Trobe University
	Best Teaching Paper	John Minas, Sonia Shimeld and Simone Bingham, University of Tasmania
	Best PhD Presentation	Raihana Mohdali
	Patron's Prize	Sally Joseph



