

FOREWORD

DIANE KRAAL AND KEN DEVOS

The articles included in this edition of the Journal of the Australasian Tax Teachers Association (JATTA) were presented at the 30th Annual Conference of the Australasian Tax Teachers Association (ATTA) in Melbourne, Australia. The 2018 ATTA conference was held 17–19 January 2018 and hosted by Monash University at our Caulfield campus.

The theme of the 2018 ATTA conference was ‘Sharing the Burden – Tax Reform’s Shifting Winners and Losers’, and many of the papers presented at the conference reflected the importance of what we do as both tax teachers and research academics. Several of the articles in this edition of JATTA relate to the conference theme and highlight the importance of our work in critiquing and challenging both national and international tax developments.

We were particularly pleased by the participation of academics from Indonesia, Malaysia, India, Botswana, Canada and the UK, as well as our New Zealand and Australian colleagues. We had a strong contingent of PhD student presenters, who are the future of our tax community.

Plenary presentations at the conference were given by The Honourable Justice Pagone (Federal Court of Australia), Paul Drum (Head of Policy, CPA Australia), Andrew Mills (Law Design and Practice, Australian Taxation Office) and Ali Noroozi, (Inspector-General of Taxation, Australian Government). We thank them for their contributions and insightful reflections and commentary on tax issues that affect us all.

We thank Editor-in-Chief Professor Dale Pinto for his generous offer of guidance and support. We also thank all the authors who submitted their articles to JATTA 2018. Thank you also to the reviewers of articles for their contribution and support of JATTA.

*Diane Kraal and Ken Devos
Monash Business School, Monash University
20 July 2018*