

ATTA 2006 - THANKS FOR THE GAMES!

The 18th ATTA conference hosted at Melbourne Law School on the theme "Old Taxes in a New World", has been and gone. I am grateful to the Dean of the Law School, Michael Crommelin, who was delighted to welcome ATTA participants and was very impressed with the number of participants from around Australia, New Zealand, and elsewhere and with the range and quality of papers. Take a look at the conference webpage to see a few photos and final notes about the conference:

<http://www.law.unimelb.edu.au/taxgroup/attaConference2006.html>

The ATTA conference attracted some media attention this year – largely because new Australian Commissioner of Taxation, Michael D’Ascenzo, presented his inaugural Address at the conference. The session was reported in *The Age* and the *Financial Review*. There was some controversy about the Commissioner's statements on complexity in the tax law – the Commissioner was in fact misquoted in *The Age* by Marc Moncrieff (*Tues 31 Jan, 2006, Business 4*) and wrote a letter correcting the story (*The Age, Thurs 2 Feb, 2006, Business Letters*). To quote him correctly, the Commissioner observed that tax law is often lengthy and complex "because we have to choose between simplicity, neutrality and equality. And often, when it comes to the crunch, equality - and that's a good thing - takes precedence. But for equality, you are going to have to differentiate a whole range of different circumstances and add a whole lot of weight in pages of law". The full Address is available for download from www.ato.gov.au .

Other keynote speakers included Federal Court Justice Richard Edmonds, who honoured the contribution of the late Justice Graeme Hill to development of tax law in Australia, and internationally renowned tax scholars Professor Neil Brooks from Toronto’s York University, Professor Clair Young from UBC Law School in Vancouver, Oxford University’s Professor Judith Freedman and Professor Malcolm Gammie of London School of Economics. The after-dinner speaker was Tim Colebatch, Economics Editor of *The Age*. Prof Brooks also attracted media attention when Tim wrote a feature article on his paper concerning tax rates and overall wellbeing in society. That article is at <http://www.theage.com.au/news/tim-colebatch/how-lowering-tax-can-make-us-all-poorer/2006/01/30/1138590438861.html>

In addition, nearly fifty papers were presented by ATTA members on a terrific range of topics including venture capital; tax, work and the family; avoidance and evasion; tax and the environment; international tax; and corporate tax and small business tax reform. Congratulations to the winners of the Best Paper Prizes this year:

- *Best Junior Paper* – Lisa Marriott, PhD candidate, Victoria University of Wellington
- *Best Senior Paper* – Assoc Prof John Taylor, University of New South Wales
- *Best Empirical Paper* - Ern Chen Loo, PhD candidate, University of Sydney

Presenters, please do consider submitting your paper for publication in *JATTA 2006*, which I am editing. There is time for you to revise your paper before submission – the deadline has been extended to **Monday 1 May 2006**. An email will be sent to presenters shortly and see the separate call for submissions in this Newsletter.

Thank you to all participants and attendees of the conference. I feel that I know ATTA members much better now and I had a terrific time - I am also very happy to hand on the baton to Kerrie Sadiq at University of Queensland who will do a sterling job in 2007!

Regards
Miranda Stewart
Senior Lecturer in Law
University of Melbourne



Some famous faces, ATTA 2006: Commissioner Michael D'Ascenzo, Justice Richard Edmonds, Associate Professor Cynthia Coleman (who received an ATTA medal this year) and ATTA President Paul Kenny.