

TAUSTRALASIAN TAX TEACHERS ASSOCIATION CONFERENCE 2006  
**OLD TAXES IN A NEW WORLD**  
 Melbourne Law School  
**Conference Program**

**MONDAY 30 JANUARY 2006**

1:00 – 1.45pm	Registration and Lunch, Level 1, Law School			
1:45 – 3:00 pm	<b>Conference Welcome and Opening Plenary in Honour of the Late Justice Hill</b> <b>Room G08 (Chair, Miranda Stewart)</b> President of ATTA, Paul Kenny, <i>Welcome</i> Associate Professor Cynthia Coleman, <i>Recollections of Justice Hill, Patron of ATTA</i> <b>His Honour Justice Richard Edmonds, <i>The Contribution of Justice Hill to Development of Tax Law in Australia</i></b>			
3:00 – 3:30 pm	Afternoon Tea, Level 1, Law School			
3:30 – 4:30 pm	<b>Concurrent Session I</b>			
	ROOM 0104	ROOM 0106	ROOM 0102	ROOM 0108
	<b>Venture Capital Taxation</b>	<b>Tax and Charities</b>	<b>Tax avoidance and GAARs I</b>	<b>Judicial Interpretation of Income Tax</b>
	Chair: Miranda Stewart	Chair: Ann O'Connell	Chair: David Dunbar	Chair: Gordon Cooper
	<i>Structuring Tax Expenditures to Promote Venture Capital Investment – the Australian Experience</i>	<i>Fee-charging charity hospitals: An abuse of fiscal privilege or merely pragmatism?</i>	<i>The Peterson case and its effect on the NZ GAAR and on the Deductions rule in Cecil Bros</i>	<i>An old methodology in a new world: Our system of judicial decision-making in tax cases</i>
	Stephen Barkoczy, Monash University	Michael Gousmett University of Canterbury	John Prebble, Victoria University of Wellington	Justin Dabner, James Cook University
	<i>An International Comparative Analysis of Selected Tax Schemes to Promote Venture Capital Investment</i>	<i>The NZ Taxation treatment of charities and marae in 2006</i>	<i>Is tax avoidance destroying old taxes? Are court decisions changing our old taxes? The Hart decision</i>	<i>Interpretation of tax legislation by the Courts: A reflection on the views of Justice Hill</i>
	John Glover Monash University	Audrey Sharp University of Auckland	Julie Cassidy, Deakin University	John Tretola, University of Adelaide
4:30 – 5:30 pm	<b>Plenary Session II, Room G08</b> Introduction and Chair, Professor Cameron Rider, Director of the Melbourne Tax Program <b>Mr Michael D'Ascenzo, Commissioner of Taxation, Address</b>			
5:30 to 7pm	Thomson Welcome Cocktails and Canapes <b>Law School Lobby</b> <i>Welcome, Dean of the Law School and Miranda Stewart, Convenor of ATTA 2006</i>			

AUSTRALASIAN TAX TEACHERS ASSOCIATION CONFERENCE 2006 TUESDAY 31 JANUARY 2006				
8:30 am	Coffee and Tea, Level 1, Law School			
8:45 – 9:45 am	<p align="center"><b>Plenary Session III, Room G08</b>            Professor Neil Brooks, Osgoode Hall Law School, Canada  <i>The Times They Are a Changin'. Really? Should They Be? The Costs and Benefits of Tax Systems.</i>            Chair: Professor Rick Krever</p>			
9:45 – 11:15 am	<b>Concurrent Session II</b>			
	ROOM 0104	ROOM 0102	ROOM 0106	ROOM 0108
	<b>Contribution of Justice Hill</b>	<b>Rethinking the fundamentals</b>	<b>Tax avoidance and GAARs II</b>	<b>Politics of tax reform I</b>
	Chair: Dale Pinto	Chair: Sunita Jogarajan	Chair: Phillip Burgess	Chair: Miranda Stewart
	<i>Wrestling with “terrible twins” and other heroic endeavours: contribution of Mr Justice Hill to jurisprudence in the area of CGT provisions</i> Matthew Wallace, UNSW Geoffrey Hart, University of Sydney Chris Evans, ATAX, UNSW	<i>Reducing the adventure in venture capital - sharpening the divide between capital gains and ordinary income</i>  Daniel Sandler, University of Western Ontario, Canada	<i>Proposed new laws to deter promoters of tax exploitation schemes</i>  Rachel Tooma, ATAX UNSW	<i>Recycling Tax Policy? Path Dependency, Diffusion, Innovation and Australian Tax Policy</i>  Richard Eccleston, Politics Griffith University
	<i>A reflection on the contribution of Justice Hill in relation to the taxation of trust income</i>  Michael Blissendon University of Western Sydney	<i>Deduction rules: Creating “Black Hole” or Tax Heaven? The Citylink Case</i>  Antony Ting University of Sydney	<i>Judicial techniques for controlling the NZ general anti-avoidance rules: a case of old wine in new bottles from Challenge Corporation to Peterson</i>  David Dunbar, Victoria University of Wellington	<i>Personal income tax reform in Australia: The way forward</i>  Binh Tran-Nam, ATAX, Garry Addison, CPA Aust, Brian Andrew, Charles Darwin University, Paul Drum CPA Aust, Chris Evans Atax
	<i>Justice Hill and Justice: Beyond the Black Letter of the Law</i>  Colin Fong, UNSW	<i>Carrying on business – the need for a definition</i>  Catriona Lavermicocca Macquarie University	<i>Asset Protection and Part IVA</i>  Tom Delany University of Southern Queensland	<i>Tax reform and democracy in HK</i>  Richard Cullen, Monash University
11:15–11:45 pm	Morning Tea, LOCATION			
11:45 – 12:45 pm	<p align="center"><b>Plenary Session IV, Room G08</b>            Professor Claire Young, UBC Law School, Vancouver, Canada  <i>What’s Sex got to do with it? Tax and the “Family”</i>            Chair: Miranda Stewart</p>			
12:45 – 1:30 pm	<b>ATTA ANNUAL GENERAL MEETING Room G08</b>			
1:30 – 2:30 pm	Lunch, Level 1 & Presentation by EIS, Room 0109, Law School			

AUSTRALASIAN TAX TEACHERS ASSOCIATION CONFERENCE 2006 TUESDAY 31 JANUARY 2006				
2:30 – 3:30 pm	<b>Concurrent Session III</b>			
	ROOM 0104	ROOM 0106	ROOM 0108	ROOM 0102
	<b>Tax, Work and the Family</b>	<b>International Tax I</b>	<b>Tax Compliance I</b>	<b>Tax Education</b>
	Chair: Cameron Rider	Chair: Michael Kobetsky	Chair: Ken Devos	Chair: Colin Fong
	<i>The Decline of the Breadwinner Model of Social Arrangements: Implications for Australasian Tax-Benefit Systems</i>  Patrick Nolan, VUW	<i>Tax concessions for returning Australians</i>  Sunita Jogarajan University of Melbourne	<i>A critical evaluation of the economic deterrence model for tax compliance</i>  Sue Yong Auckland University of Technology	<i>Researching Tax Using Technology: A Survey of Student Attitudes</i>  Jennifer Butler Central Queensland University
<i>Perceptions on the effectiveness of the family tax credits on female labour participation</i>  Jane H Lu & Lin Mei Tan Massey University, NZ	<i>Advance Pricing Agreements – an ATO success or a legislative failure?</i>  Kerrie Sadiq University of Queensland	<i>IT adoption strategies and their application to e-filing UK Self Assessment tax returns</i>  Ann Hansford, Andrew Lymer Catherine Pilkington	<i>Learning Partnerships: Building learning skills into tax education</i>  Jacqui McManus, ATAX, UNSW Kate Collier, UTS	
3:30 – 4:00 pm	Afternoon Tea, Level 1, Law School			
4:00 – 5:00 pm	<b>Corporate Tax I</b>	<b>International Tax I</b>	<b>GST Policy and Interpretation</b>	<b>Tax and environment</b>
	Chair: Antony Ting	continued	Chair: Andrew Smith	Chair: Kaye Emmerton
	<i>Share value shifting: A comparison between the share value shifting provisions in South Africa and Australia</i>  Enelia Jansen van Rensburg University of Melbourne	<i>APAs in Australia, Canada and the US – Current developments and future directions</i>  Michelle Markham, Queensland University of Technology	<i>Appellate interpretation of NZ GST legislation: 1986-2005</i>  David White, VUW	<i>From Wool Boom to Ecological Doom: The Role of ‘Old’ Tax Expenditures in the ‘New’ World</i>  Wayne Gumley Monash University
<i>Traditional corporations out of steam: Are new hybrid business forms the way of the future?</i>  Brett Freudenberg Griffith University	<i>Tax havens and the Australian tax system – are we “match fit”?</i>  Toni Brackin Griffith University	<i>The Use of the Destination and the Origin Principles in the Design of Value Added Tax Legislation</i>  Keith Kendall, La Trobe University	<i>Earmarking environmentally related taxes in implementing ecological policy</i>  Hope Ashiabor, Macquarie University	
7:00 – 10:30 pm	<b>CCH Conference Dinner</b> Melbourne Museum – Treetops Room, Carlton <i>After-dinner speaker: Tim Colebatch, Economics Editor, The Age Newspaper (Introduced by Miranda Stewart)</i>			

AUSTRALASIAN TAX TEACHERS ASSOCIATION CONFERENCE 2006 <b>WEDNESDAY 1 FEBRUARY 2006</b>			
8:30 am	Coffee and Tea, Level 1, Law School		
9:15 – 10:15 pm	<b>Plenary Session V, Room G08</b> Professor Malcolm Gammie QC, London University <i>The impact of European Community Law on the UK's international tax rules</i> Chair: Michael Kobetsky		
10:15 – 10:45 am	Morning Tea, Level 1, Law School		
10:45 – 12:15 pm	<b>Concurrent Session IV</b>		
	ROOM 0102	ROOM 0104	ROOM 0108
	<b>Tax Evasion and Corruption</b>	<b>Politics of Tax Reform II</b>	<b>International Tax II</b>
	Chair: David White	Chair: Richard Cullen	Chair: Kerrie Sadiq
	<i>Perception of tax evasion and other crimes</i>	<i>Towards Participatory Tax Transparency</i>	<i>Article 7 of the OECD Model: Defining the personality of permanent establishments</i>
	Hughlene Burton, University of North Carolina Stewart Karlinsky, San Jose State University	Mark Burton University of Canberra	Michael Kobetsky, University of Melbourne
	<i>Industry Partnerships and targeted amnesties at ingrained evasion – A new approach to an old tax problem</i>	<i>What reasons could (in theory) cause the Australian CGT regime to produce micro-level outcomes that fail to satisfy horizontal equity?</i>	<i>The Need to Reconceptualise the Permanent Establishment Threshold</i>
	Adrian Sawyer University of Canterbury	Maheswaran Sridaran, Macquarie University	Dale Pinto, Curtin University
	<i>Taxation determinants of fiscal corruption: A cross-country study</i>	<i>Exploring the application of institutional theory to tax policy development</i>	<i>Thin capitalisation rules and the introduction of IFRS – A New Zealand Perspective</i>
	Grant Richardson City University of HK	Lisa Marriott, Victoria University of Wellington	Les Nethercott, La Trobe University Andrew Smith, Victoria University of Wellington
12:15 – 1:15 pm	<b>Lexis Nexis Lunch</b> Level 1, Law School		

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WEDNESDAY 1 FEBRUARY 2006

1:15 – 2:15 pm	<b>Plenary Session VI, Room G08</b> Professor Judith Freedman, University of Oxford <i>Why taxing the micro-business is not simple</i> Chair: Ann O’Connell		
2:15 – 3:45 pm	<b>Concurrent Session V</b>		
	ROOM 0108	ROOM 0104	ROOM 0102
	<b>Corporate Tax II</b>	<b>Tax Compliance II</b>	<b>Taxing Small business</b>
	Chair:	Chair: Binh Tran-Nam	Chair: Cynthia Coleman
	<i>How do tax changes impact corporate dividend policy?</i>	<i>The ITAA’s “Extreme Makeover” – Are tax simplification principles still in fashion or out of vogue?</i>	<i>The tax offset for entrepreneurs – A critical review of the 25% tax concession for small business</i>
	Huglene Burton Alicia Bess University of North Carolina	Lisa Samarkovski, Griffith University	John McLaren, RMIT University
	<i>An old tax is a simple tax: A back to the future suggestion for the simplification of Australian corporate-shareholder taxation</i>	<i>Taking the Civil Service Exam – Tax simplification drafting and individual compliance</i>	<i>Division 35 ITAA 1997 – Noncommercial loss rules: Room for further reform</i>
	John Taylor, University of New South Wales	Cynthia Coleman, University of Sydney; Michael Walpole, ATAX UNSW; Margaret McKerchar, ATAX, UNSW; Robin Woellner, University of Western Sydney; Julie Zetler	Paul Kenny Flinders University
		<i>Tax Knowledge, Tax Structure and Compliance: A Report on a Quasi-Experiment</i>	<i>The Costs And Benefits Of Complying With The Tax System And Their Impact On The Financial Management Of The Small Firm</i>
		Ern Chen Loo, PhD student, University of Sydney	Phil Lignier Central Queensland University
3:45 pm	Afternoon tea and Conference Closing Level 1, Law School		