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01 | PRESIDENTIAL COLUMN

President's Note

Hello and welcome to the February Newsletter,

I am starting this President's column to pass on the ATTA President's mantle to the incoming President: Annette Morgan. For those of you who attended the ATTA AGM, you will be aware that the President-Elect, Brett Bondfield, has taken voluntary redundancy from the University of Sydney. Annette Morgan was endorsed President of ATTA at the AGM. Brett generously offered to remain on the Executive in the role of Secretary, which was unanimously accepted.

My thanks to the team at Canterbury for organising the January symposium. It was a great success and lovely to see some of our New Zealand colleagues in person, as well as everyone who joined from

Australia.

My President's report from the Christchurch symposium is in the newsletter below. However, I would like to take a further opportunity to express my thanks to everyone who has made the last two years of my President role so rewarding. It reinforced how lucky we are to have a community that is so well connected and supportive of each other.

I hand over to Annette and her Executive, knowing that you are in very safe hands. I wish Annette all the very best for the next two years.

A reminder that there is currently a call for submissions to the A ranked Australian Tax Review. There are four issues in 2021 and Prof Dale Pinto would be delighted to hear from you if you have an article to submit (Dale.Pinto@cbs.curtin.edu.au).



I close my final column with the very sad news that Mohsan Sadiq, Prof Kerrie Sadiq's husband, passed away. Mohsan battled his disease to stay with his family for 15 months but succumbed on 12th February. On behalf of the ATTA community I extend our sympathy and aroha to Kerrie and her family.

E noho rā

Lisa

02 | 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

03 | THE TRIUMPH OF TECHNOLOGY – ATTA TAX SYMPOSIUM

The 'tax team' at the University of Canterbury (UC) was scheduled to host the 32nd Australasian Tax Teachers Association (ATTA) annual conference in January 2021. Due to the COVID-19 pandemic (and its impact) the conference has been postponed until January 2022. In lieu of the 2021 conference, on Wednesday 20 January 2021 we ran a one-day symposium. Over 55 people registered for the event, including a sizeable contingent from Inland Revenue. Participants had the opportunity either to attend virtually (via 'Zoom') or in person, with 14 choosing the former option. In addition to New Zealand, participants came from Turkey, Iran, Australia, Indonesia, the United Kingdom and United States. Former Erskine visitor, Brooke Harrington, Professor of Sociology, Dartmouth NH, USA gave the keynote address titled "The \$700B Question: Can the offshore tax drain be stopped?" Peter Vial, NZ Country Head, Chartered Accountants Australia and New Zealand (CA ANZ) reflected on 2020 and the impact of COVID-19. We were also privileged to have a presentation by a team from NZ Treasury on "Tax and welfare microsimulation in a rapidly changing economy" – with particular reference to the impact of COVID-19.

This symposium provided an opportunity for academics and researchers to meet (virtually or in person), and to present and to discuss their research. It also provided a valuable opportunity for PhD students within the tax discipline (three from UC) to present their ongoing research and receive valuable feedback. Presentations considered a range of topics and included: "Levelling the Playing Field for Human Labour and Robots: A Tax Policy Proposal for Tax Neutralisation"; "How can I assist you? The development of students' self-efficacy through the National Tax Clinic Project"; "Relative Merits and Effectiveness of

Anti-Avoidance Taxes and Equalisation Taxes on Suppliers of Digital Services” and “The unique VAT treatment of consumer to consumer supplies of residential premises in the People’s Republic of China”. The day ended with a thought provoking talk by Associate Professor Jonathan Barrett (Victoria University of Wellington) titled “Is Tax Love?”

A special ‘thank you’ to Albert Yee for his technical support throughout the day without which the symposium would not have run so smoothly.

The mixed format of the symposium (virtual and ‘in person’) worked well and is a model we expect to follow for the 2022 ATTA conference.

Alistair Hodson, Andrew Maples, Adrian Sawyer and Rob Vosslamber



Peter Vial (via Zoom) reflects on the impact of COVID-19

04 | ATTA AGM 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

05 | ARRIVALS, DEPARTURES AND HONOURS

Honours



Dale Pinto

Prof Dale Pinto was part of the working group assisting the Board of Tax with the CGT roll-over review. For more information on Dale, please visit his [Curtin profile here](#).

Melissa Belle Isle



Congratulations to Melissa Belle Isle on the conferral of her PhD on 21 January 2021. Her topic was 'Cash Flow of Small Service Businesses in Australia: Is There a Relationship with Owner Tax Literacy?' This research was carried out at Griffith University and her supervisors were Prof Brett Freudenberg and A/Prof Tapan Sarker. For more information on Melissa, please visit her [Griffith profile here](#).



Donovan Castelyn

Congratulations to Donovan Castelyn who was recently awarded Chartered Tax Adviser designation after successfully completing the Chartered Tax Advisory exam. In addition, Donovan, as co-investigator with a team comprised of researchers from UWA (Prof Natalie Skead, Associate Prof Ian Murray (Lead) and Dr Marco Rizzi) and Murdoch University (Mrs Robyn Honey) has been awarded LotteryWest grant funding of \$34,000 to investigate the challenges faced by charities and NFP organisations seeking to access or redeploy their reserves given funding difficulties and a changed operating environment for their services as a result of COVID-19. A further \$10,000 will be contributed by UWA in addition to the amount above. For more information on Donovan, please visit his [Curtin profile here](#).

06 | BULLETIN BOARD



ATTA News Publishing Deadlines

Please note the following dates are approximate.

March edition of ATTA News:

- Items to the Editor by: 8 March 2021
- Publicly available on: 19 March 2021

April edition of ATTA News:

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



Call for Applications: Teaching and Research Associate with Focus on Transfer Pricing

The Institute for Austrian and International Tax Law, WU is offering the above position.

If you would like to apply, or you know somebody who may be interested for the position of a [teaching and research associate](#) with focus on Transfer Pricing, please send your application only online under www.wu.ac.at/jobs (Reference Number 910), no later than March 17, 2021.

07 | CALL FOR SUBMISSIONS

Scholarly Journals

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

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

Women in Tax Online Seminar Series

Expressions of Interest



Expression of Interest Deadline: 28 February 2021

Seminar Date: Throughout 2021

Following the success of the 'Women in Tax' breakfast at the ATTA conference in Hobart last year and the impact of Covid-19 on this year's conference, ATTA will be facilitating a 'Women in Tax' online seminar series. The purpose of this series is to keep our community engaged and supported – to keep us socially connected while physically distancing.

To this end, we are seeking expressions of interest from female academics or professionals who wish to present a paper, workshop an idea, share teaching methodologies or techniques, or participate in mentoring sessions for early career researchers online (via Zoom). Alternatively, you might like to suggest an area of interest that you would like to learn or discuss. Four one-hour sessions are presently planned for 2021, two per semester, but this may change in line with demand.

Expressions of interest should be forwarded to: bronwyn.mccredie@qut.edu.au by the 28th of February, 2021.

It is our hope that these seminars unite the ATTA community, so while the presenters will be 'Women in Tax' all are welcome to attend. I also encourage you to forward this email to any colleagues you believe may be interested.

Critical Junctures/Critical Perspectives – A Call for New Voices in Tax Reform

Abstracts

Abstract Deadline: 7 March 2021

Symposium Date: 15-16 July 2021

Please see 'Tax and Related Meetings: Domestic' below for more information on this symposium. Eligible symposium 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.

Melbourne Law School Tax Research Seminars Online

Expression of Interest 2021

Manuscript Deadline: N/A

Seminar Date: Throughout 2021

Based on the success of our Tax Research Seminars Online in 2020, we are continuing the monthly series in 2021. We are seeking expressions of interest to present your paper in the series in 2021.

The Seminars are held on the last Thursday of each month, between February to November (except June) at 3.30pm – 5.00pm (AEST). The seminars are run online as a Zoom meeting, with 25 to 30 minutes paper presentation followed by 10-15 minutes comments from a discussant selected by the Chair and then ample time for questions and discussion. We have space for the months April to November at this stage. A full written paper is required to be circulated before the seminar and is published in the series on the Event webpage hosted by the Tax Group.

The Tax Research Seminars Online series hosted by the Tax Group at Melbourne Law School aims 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 Asia Pacific region, as well as further afield.

The list of past and upcoming seminars, and papers, in 2020 can be viewed [here](#).

If you are wishing to present a Seminar in the series, please email your draft or working paper, if available, or your proposed title and abstract for consideration, and please identify your preferred timeslot, if any. At the time of the seminar, papers should be substantial drafts, or prepared for working paper, journal submission, under review or accepted for publication.

Submission & enquiries: Please email to law-tax@unimelb.edu.au

08 | TAX LAW DEVELOPMENTS



Australia

Federal Court of Australia

[H2O Exchange Pty Ltd v Innovation and Science Australia \[2021\] FCA 11](#)

Stewart J – 22 January 2021

Catchwords:

- Taxation – R&D tax incentive scheme – appeal from decision of the Administrative Appeals Tribunal which affirmed a finding that certain activities were not core R&D activities or supporting R&D activities within their meaning under the *Income Tax Assessment Act 1997* (Cth) – whether irrational and illogical to accept expert evidence – whether expert had the relevant expertise – whether the Tribunal denied the appellant natural justice by deciding that the existence of artificial intelligence research was a relevant issue in the proceeding without advising the parties – whether denial of natural justice for the Tribunal to proceed with the review where a purported variation application had been made – appeal dismissed

The court orders that:

1. The appeal is dismissed.
1. The appellant pay the respondent’s costs.

[CUB Australia Holding Pty Ltd v Federal Commissioner of Taxation \[2021\] FCA 43](#)

Moshinsky J – 2 February 2021

Catchwords:

- Taxation – notice to give information – where Commissioner sought particulars of documents that were the subject of legal professional privilege claims – where the particulars sought comprised the titles of the documents, and the names of the authors and recipients of the documents – whether the notice was invalid on the ground that it was not authorised by the enactment, or that it was issued for an improper purpose, or that the Commissioner had taken into account an irrelevant consideration – where the taxpayer alleged that the Commissioner’s purpose in issuing the notice was to determine the validity of the taxpayer’s legal professional privilege claims – whether the taxpayer’s contention as to purpose was established

The court orders that:

1. Grounds 1, 2 and 3 of the applicant’s originating application for judicial review be dismissed.
2. The costs of the determination of grounds 1, 2 and 3 be reserved, to be the subject of submissions at the next case management hearing.
3. The proceeding be listed for a case management hearing on a date to be fixed

Editor’s note: On the Federal Court website this was found initially under Administrative & Constitutional Law & Human Rights not under Taxation and now is also under Taxation.

[Commissioner of Taxation v Bogiatto \(No 2\) \[2021\] FCA 98](#)

Thawley J – 12 February 2021

Catchwords:

- Taxation - determination of penalties for contraventions of s 290-50(1) of Sch 1 to the *Taxation Administration Act 1953* (Cth) - penalties imposed in the sum of \$6,510,000 for each of the first and second respondents, \$6,010,000 for the third respondent and \$3,650,000 for the fourth respondent.

Colin Fong

New Zealand

The *Trusts Act 2019* (NZ) came into force on 30 January 2021. The new Act updates the *Trustee Act 1956* (NZ), most importantly by requiring greater disclosure by trustees to beneficiaries. The number trusts in New Zealand is a matter of guesswork – some estimates put the number as high as half a million, which would equate to one trust for every ten people. In the absence of capital transfer taxes, we can only assume that trusts are being used for asset protection and marital property reasons but also for income splitting and capital or income deprivation to gain social benefits advantages.

The *Taxation (Income Tax Rate and Other Amendments) Act 2020* (NZ) introduced more onerous reporting provisions for trustees under new sections 59BA and 59BAB of the *Tax Administration Act 1994* (NZ). However, these expanded provisions only apply to trustees that receive assessable income. It is also notable that, when government increased the highest marginal rate of income tax to 39% for the slice of income in excess of NZD180,000 (previously 33% over NZD70,000), it left the flat trust rate at 33%. As always, taxation of trusts needs more work.

Jonathan Barrett

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.

Upcoming Seminars:

- 25 February 2021 at 3:30pm-5:00pm (AEST): Dr Mark Bowler-Smith (Deakin University), '[A New-Knowledge Approach to Corporate Income Tax Efficiency](#)', with discussant Prof John Freebairn AO (Faculty of Business and Economics, University of Melbourne). Prof Miranda Stewart (University of Melbourne) will chair the seminar.

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 COVID-19 pandemic has upended societies worldwide. It has exposed the consequences of economic stratification with the poor and marginalised disproportionately bearing the economic impact of the pandemic, the consequences of lockdown responses (such as the shut-down of Melbourne's public housing towers) and the burden of disease. The pandemic has also exposed the impact of a continued neglect of public institutions and declining investment in public goods – be it with under-resourced and overwhelmed health systems or decimated local supply chains.

In Australia, the bipartisan political response has paired massive government spending with declining revenue which will ultimately require fundamental tax reform. With taxation a primary means of addressing wealth and income inequality in a political system that is tied to a market-based economy, the stakes are high.

At such a critical juncture, it is essential to open the discussion of tax reform to new voices and new perspectives that can challenge the status quo. 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.

Please see 'Call for Submission: Conferences/Seminars/Symposium' above for more information regarding abstracts.

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](mailto:Andrew.Maples@uc.ac.nz).

[The Tax Institute](#)

[Law Council of Australia](#)

[Australian Conference Alerts](#)

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](mailto:Maree.Magafas@unsw.edu.au), UNSW Business School

International

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

[11th International Tax Conference](#)

Date: 4 March 2021, 3-5pm (Beijing time)

Location: Online

Cost: TBA

Theme: The Ever-Changing International Tax Landscape

The online conference covers the most pressing international taxation topics and will be presented by three authoritative speakers, who will also participate in a live Q&A session.

The Topics

- Status quo of taxation of the digital economy and global corporate minimum tax
- Tax treaty developments in China in the post-BEPS era
- New transfer pricing developments

The Speakers

- Barry Larking, Special Counsel to IBFD
- Li Qiao Lang, Director Tax Treaty Division of International Tax Department of the State Taxation Administration
- Windson Li, Partner, DLA Piper China

Registration for the online conference will open in January 2021.

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

Tax and Transfer Policy Institute (TTPI)

Austaxpolicy.com Blog

ATTA Member Contribution(s)

- *Sylvia Villios* and David Brown – ‘ATO Garnishee Notices: Frustrating Corporate Rescue Policy’, 1 February 2021

Articles of Interest

- Ruvimbo Chidziva and Fariya Mohiuddi – ‘Civil Society Organizations and Taxation: Emerging Trends and Priorities’, 4 February 2021

New Zealand Journal of Tax Law and Policy

2021 | Volume 27 | Issue 1

ATTA Member Contribution(s)

- *Adrian Sawyer* and *Lin Mei Tan* – ‘Editorial’
- *Adrian Sawyer* – ‘Book Review: The Dynamics of Taxation: Essays in Honour of Judith Freedman’
- *Ranjana Gupta* – ‘The Imposition of Regional Fuel Tax in New Zealand and its Advancement’
- *Alexander Fullarton* and *Dale Pinto* – ‘Tax Accounting for Livestock: Mother or Meat/Capital or Revenue?’
- *John McLaren* – ‘Australia and New Zealand Maintain a Dividend Imputation System: Why?’

Articles of Interest

- Harry Waddell – ‘New Zealand’s Qualifying Company Regime: The Path Forward’

New Zealand Journal of Tax Law and Policy

2020 | Volume 26 | Issue 4

ATTA Member Contribution(s)

- *Adrian Sawyer* and *Lin Mei Tan* – ‘Editorial’
- *Lin Mei Tan* and *Adrian Sawyer* – ‘Reflections on Tax Research: An Analysis of Over 25 Years of Research Published in the New Zealand Journal of Taxation Law and Policy’
- *Victoria Plekhanova* – ‘Viya’s Visit to New Zealand: Can New Zealand Tax Alibaba’s Profits?’

Articles of Interest

- Harry Waddell – ‘New Zealand’s Limited Partnership Regime: A Gold Standard for Tax Reform?’
- David Sutton, Jeremy Parker and Anthony Lake – ‘The Taxation of Residential Property, Tax Complexity, Equity and Economic Efficiency: How do Current Legislative Developments Compare with CGT?’

International

Please note some of the overseas publications listed may not yet be available locally. Links have been provided where possible.

Books

Various Books of Interest

- Philip Alston and Nikki Reisch, ‘Tax, Inequality, and Human Rights’, New York, Oxford University Press, 2019
- Anna Binder and Viktoria Wöhrer (ed), ‘Special features of the UN Model Convention’, Vienna, Linde Verlag, 2019
- Eva Escribano, ‘Jurisdiction to tax Corporate Income Pursuant to the Presumptive Benefit Principle’, Wolters Kluwer, 2019
- Asif H Qureshi and Ajay Kumar, ‘Public International Law of Taxation: Text, Cases & Materials’, 2nd ed, Wolters Kluwer, 2019
- Niklas Schmidt, Jack Bernstein, Stefan Richter and Lisa Zarleng (ed), ‘Taxation of Crypto Assets’, Wolters Kluwer, 2020

11 | QUOTABLE QUOTES

“Businesses allowed to keep \$50 million in JobKeeper overpayments due to “honest mistakes” should consider giving the money back to taxpayers, Labor politicians have said.

The tax office (ATO) revealed on Thursday that \$340 million in overpayments were made to businesses on JobKeeper, in the latest integrity scandal to rock the \$101.3 billion wage subsidy program this year.

About \$150 million is still missing from government coffers, and while roughly \$135 million has been clawed back already, the ATO ruled out chasing down a further \$50 million or so because they said businesses had made genuine errors.

But that’s not sitting well with Labor, which attacked the government for letting businesses off the hook despite previously chasing welfare recipients for mistakes linked to the Robodebt saga.

Labor Senator Katy Gallagher said the companies should be asked to reimburse taxpayers, telling The New Daily there was a concerning lack of transparency in how the JobKeeper scheme was being run.

“If you’ve received money incorrectly there’s a responsibility for you to either return it or for the authorities to collect it,” Senator Gallagher said.

...What’s become known as the ‘DividendKeeper’ trend has come into focus this week as corporate reporting season kicked into gear.

On Thursday, Narva owner GUD Holdings revealed it would pay over \$10 million to investors after taking \$2.8 million from JobKeeper.

It followed construction giant CIMIC’s whopping \$481 million investor return after taking \$20 million from JobKeeper last year.

Other companies like Toyota and Domino’s have repaid the wage subsidies, but the ATO confirmed in testimony on Thursday that they represented a small minority.

In fact, only 10 of the more than three million JobKeeper companies have expressed interest in returning cash so far, and of those only a few have coughed up about \$10 million.”

Source: [Matthew Elmas, The New Daily](#)

“Australia’s free ride on climate change is set to end, with the European Union taking the first step to introduce a cross border carbon tax.

The European Parliament gave the nod to the move on Friday, which means Australian products entering the EU will be hit by a tariff to make up for the fact Australia has no price on carbon.

“It would be a major blow for the Australian government both economically and diplomatically,” said John Quiggin, economics professor at the University of Queensland.

The move has been on the international agenda for some time and has been taken increasingly seriously since Australia dropped its carbon tax in 2014 following the election of the Abbott government.

“It has been talked about a lot in recent years and the election of [US President] Joe Biden means there is a renewed focus on climate policy around the globe,” said Scott Hamilton, consultant to the Smart Energy Council.

“Everyone is getting serious about it except the Australian government.””

Source: [Rod Myer, The New Daily](#)