

Draft Programme:

Australasian Tax Teachers Association

31st Annual Conference

Tax, Innovation and Education: Tax in a Changing
World

Duxton Hotel, 1 St Georges Tce, Perth

Wednesday 16th January 2019

Day 1: PhD Presentations and Teaching Workshops

8.30 - 9.00 am	Registration
9.00 - 9.15 am	Welcome - Paul Fairall, Dean, Curtin Law School
9.15 - 10.30 am	PHD Presentations
10.30 - 11 am	Morning Tea
11 – 12.15 pm	PHD Presentations
12.15 - 1.15 pm	Lunch
1.15- 2.30 pm	Panel Discussions
2.30 - 2.50 pm	Afternoon Tea
2. 50 - 4.25 pm	Teaching Workshop
4.30 - 5.00 pm	Curtin Tax Clinic Presentation
5.15 pm	Buses leave from Duxton Hotel
5.00 - 7.30 pm	Opening Function Curtin St Georges Tce, 37 St Georges Tce Perth

Day 2: Technical Presentations

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8.30 - 9.00 am	Registration
9.00 - 9.15 am	Welcome to Country
9.15 - 9.30 am	Welcome - Professor Nigel de Bussy PVC Faculty of Business and Law Curtin University
9.30 - 10.30 am	Keynote Address 1 Andrew Mills Second Commissioner Australian Taxation Office
10.30 - 11.00 am	Morning Tea
11.00 - 11.40-	Keynote Address 2 Professor Therese Jefferson Australian Research Council
11.40 - 1.00	Parallel Sessions 1
1 - 2 pm	Lunch
2.00 - 2.30 pm	Patrons Address Tony Pagone
2.30 - 3.45	Parallel Sessions 2
3.20 - 3.40	Afternoon Tea
3.40 - 5.00	Parallel Sessions 3
6.15 - 11.00 pm	Conference Dinner Fraser's Restaurant Kings Park, Perth Buses leaving the Duxton at 6.15 pm Buses returning at 10.30 and 11.00 pm

Day 3: Technical Presentations

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9.00 - 9.45 am	Keynote Address 3 Ali Noroozi (former Inspector General of Taxation)
9.45 - 10.30 am	Keynote Address 4 Karen Payne Board of Taxation
10.30 - 11.00 am	Morning Tea
11.00 - 12.45	Parallel Sessions 4
12.45 - 1.45 pm	Lunch
1.45 - 2.45 pm	Annual General Meeting
2.45 - 4.30 pm	Parallel Sessions 5
4.30 - 4.45 pm	Closing Words, Prize Giving and ATTA 2019
4.45 - 6.45 pm	Farewell Cocktail Function Duxton Hotel

The organising committee reserves the right to make changes to this schedule if necessary.

The programme for the PhD sessions on Wed 16 Jan is yet to be finalised. PhD presenters will be advised when the schedule is available.

Duxton 2**PhD Session 1****International**

Nugroho, Adrianto

Legal certainty and the beneficial ownership concept in international tax law

Damon, Dylan

“The taxation of digital networks and the future of the arm’s length principle”

Menon, Renuka V

Need to justify taxing power in a virtual economy

PhD Session 2**International**

Ngwenya, Lindelwa

Sourcing rules and modern financing techniques: worlds apart

Chen, Siew Yee

The Magnitude of Base Erosion and Profit Shifting (BEPS) of Multinational Enterprises (MNEs) with their Business Operations in New Zealand

Asiri, Mohammed

Corporate tax avoidance, product market competition, and corporate investment efficiency

Duxton 3

Wed 16 January 9.15 am to 10.30 am

Policy

Harrison, John

Pursuing Equity in the Australian Superannuation System

Peacock, Christine

Evaluation of the theoretical proposals in the literature for reforming the VAT treatment of owner-occupied housing

Hobbs, Dylan

Change From Inertia: The Influence of Institutional Drift on the Development of New Zealand Land Taxation.

Wed 16 January 11 am to 12.15 pm

Policy

Pavlovich, Alison

What should New Zealand’s International Tax Policy Settings be?

Allen, Christina

An analysis of income tax treatment of capital expenditure in Australia

Duxton 4**Tax Morale/Compliance**

Wanfu, Ma

The impact of particularised trust on tax morale in China

Hidayat, Nurul

The Analysis of the Influence of Islamic Religiosity on Tax Morale Among Self-Employed Taxpayers in Indonesia

Monageng, Mpumi

The effect of reciprocity and social norm nudges on tax compliance

Compliance Costs/Technical

Shekhovtsev, Nikolay

Investigating costs of tax compliance of large enterprises in New Zealand

Trad, Barbara

Effective business structures for Australian small and medium enterprises: Is the trend of using trusts counterproductive to an innovative economy?

Douehi, Josephine

The effectiveness of the National Tax Equivalent Regime (NTER) in encouraging competitive neutrality

International Stream: Duxton 1

Policy Stream: Duxton 2

Tax Admin Stream: Duxton 3

Tax Technical: Duxton 4

PARALLEL SESSIONS 1	Thurs 17 January 11.40 am to 1 pm		
1.1 Digital Economy	1.2 CGT	1.3 Tax Practitioners	1.4 Trusts
Plekhanova, Victoria	Yong, Sue	Chardon, Toni	Marriott, Lisa
<i>From Coal Mining to Data Mining: Perspectives on Excess Profits Tax in the Digitalised Economy</i>	<i>Capital Gains Tax and Social Policy In New Zealand</i>	<i>Financial Capacity Building and Professional Advisers – Initial findings for Tax and Legal Advisers</i>	<i>Income deprivation and benefits: the role of trusts in New Zealand</i>
Greggi, Marco	McLaren, John	Jone, Melinda	Voogt, Thea
<i>The Unbearable Lightness of Digital Presence: some consideration on the EU Digital Tax</i>	<i>Are Australian Taxation laws deterring Australians from living and working overseas: A critical review of the proposed law to remove the main residence exemption for non-residents?</i>	<i>Evaluating Australia’s tax dispute resolution system in the context of the Australian Taxation Office’s Reinvention program</i>	<i>Income tax and trust law perspectives of the practical disregard of legal form in discretionary family trading trusts</i>
Huang, Eva	Minas, John	Wallis, Chris	Wapola, Sonali
<i>Balancing the Taxing Rights between Places of Value Creation and Value Realisation in the Global Digital Economy: Information Symmetry through the Automation of Record Keeping</i>	<i>Income tax treatment of housing assets: an assessment of proposed tax reforms</i>	<i>"Is there a relationship between innovations in tax practice and practitioner skill" has happened to skills in practice?"</i>	<i>The taxation of capital gains in trusts after Bamford: Despite the complexity, are the ‘interim’ measures achieving their purpose?</i>

PARALLEL SESSIONS 2	Thurs 17 Jan 2.30 pm to 3.45 pm		
2.1 Digital Economy	2.2 Environment	2.3 Compliance Costs	2.4 Entities
Lavuna, Janet	Kraal, Diane	Freudenberg, Brett	Boccabella, Dale
<i>Tax In A Changing World</i>	<i>Re-Thinking Biofuels in Australia: An analysis through the lens of energy law and policy</i>	<i>Tax Compliance in the New Millennium</i>	<i>Franked distributions “passing” through closely held trusts: Analysis of selected problems and solutions where related expenses and/or other trading losses exceed the distribution</i>
Pearce, Prafula	Fullarton, Lex	Rametse, Nthathi	Kayis- Kumar, Ann
<i>Clayton’s Business Warehousing and Profit Tax</i>	<i>A Tale Of Two Taxes: Clean Energy Act 2011 (Cth) V Renewable Energy (Electricity) Act 2000 (Cth)</i>	<i>Start-up Compliance Costs of the Malaysian Goods and Services Tax for Small and Medium Sized Enterprises</i>	<i>The Application Of Capital Gains Tax To Trusts In A Changing World: Practical Issues And Proposals For Reform</i>
PARALLEL SESSIONS 3	Thurs 17 Jan 3.40 pm to 5.00 pm		
3.1 Digital Economy	3.2 Social Responsibility	3.3 Compliance Costs	3.4 Technical
Khan, Shafi	Mann, Roberta	Kayis-Kumar, Ann	Walpole, Michael
<i>Taxing the digital economy in Europe: The proposed EU legislation for corporate taxation of significant digital presence</i>	<i>How Might Corporate Tax Rates Affect Corporate Environmental Social Responsibility?</i>	<i>Tax deductions in a changing world: Policy options for dealing with the costs of tax advice</i>	<i>The meaning of legal goodwill as a result of the appeal in CSR (WA) v Placer Dome Inc.</i>
Huang, Eva	Devos, Ken	Tran-Nam, Binh	Azzi, John
<i>Another Place to Hide Business Activities? The Side Effects of Social Media Platforms</i>	<i>NRI and PNG government and has potential tax policy implications</i>	<i>The impact of tax rate, compliance burden and governance on tax effort: Evidence from emerging Asian countries from 2004 to 2015</i>	<i>Preserving the Constitutional Function of Courts and Increasing Confidence in the Tax System: Time to re-consider Futuris</i>

PARALLEL SESSIONS 4	Friday 18 Jan 11.00 am to 12.45 pm		
4.1 BEPS	4.2 Taxation Frameworks	4.3 Compliance	4.4 Teaching
Gao, Fei	McCredie, Bronwyn	Cassidy, Julie	Wilson-Rogers, Nicole
<i>"Will Profit Split Method be a Powerful Anti-BEPS Weapon?"</i>	<i>Navigating the 4th Industrial Revolution: Taxing automation for fiscal sustainability and equality</i>	<i>Common Law Tax Avoidance Arrangements v Civil Law Tax Abuse</i>	<i>Taxation, Innovation and Education: Reflections on a Flipped Classroom</i>
Smith, Andrew	Ooi, Vincent	Bevacqua, John	Evans, Alex
<i>The OECD's Multilateral Instrument (MLI) – Will It Save New Zealand From Multinationals' Tax Avoidance?</i>	<i>Taxation of Automation and Artificial Intelligence as a Tool of Labour Policy</i>	<i>Slippery Slopes and Digital Divides: Exploring the Effects of a 'Digital by Default' Approach to Tax Service Provision on Taxpayer Compliance Behaviours</i>	<i>A new socratic method for Australian law schools in the 21st century</i>
Ting, Antony	Micah Burch	Walker, Benjamin	Kayis-Kumar, Ann
<i>Creating Interest Expense Out of Nothing at All – Policy Options to Cap Deductions to "Real" Interest Expense</i>	<i>Taxation of the Commercialised Body</i>	<i>The opportunities and challenges of artificial intelligence to the tax profession</i>	<i>Tax teaching implications of the 10-Second Tax Return: Educating and equipping the next generation of tax professionals</i>
Nugroho, Adrianto	Joseph, Sally	Datt, Kalmen	Stern, Stephen
<i>International tax research in post-BEPS era</i>	<i>How Equitable is Australia progressive tax rates ?</i>	<i>Tax system integrity</i>	<i>Ramifications of change for the university sector</i>
PARALLEL SESSIONS 5	Friday 18 Jan 2.45 pm to 4.15 pm		
5.1 Bitcoin	5.2 Taxation Frameworks	5.3 Compliance Costs	5.4 Residency
Gregory, Robert	Gupta, Ranjana	Tjen, Christine	Wanmeng
<i>The Commissioner's Position on Bitcoin: A Search for a Legal or Economic rationale.</i>	<i>The Case for Tax in Democracies</i>	<i>Trust, Information System Quality and Perceived Net Benefit: A Study on the Use of Tax e-Filing in Indonesia</i>	<i>Book-tax Differences of Large Australian Companies</i>
Cassidy, Julie	Bowler-Smith, Mark	Makara, Tshepiso	Jogarajan, Sunita
<i>A toss of a (bit)coin: The uncertain nature of the legal status of cryptocurrencies in Australia and NZ</i>	<i>Dynamic State Taxation</i>	<i>Possible Value Added Tax Simplification Measures for Small Businesses in Botswana – Lessons from New Zealand</i>	<i>A Review of the Permanent Establishment Article in Australia's Tax Treaties</i>
Alpert, Karen	Barrett, Jonathan	Rametse, Nthathi	Minas, John
<i>Callous Neglect: The impact of United States tax reform on nonresident citizens</i>	<i>Should we treat artworks as merit goods for tax purposes?</i>	<i>Small and Medium Sized Enterprises and the Goods and Services Tax: An Analysis of Major Implementation Issues for Malaysia, Botswana and Australia</i>	<i>Has 'permanent place of abode' for the purpose of the domicile test been redefined?</i>

