



UNSW
THE UNIVERSITY OF NEW SOUTH WALES
FACULTY OF LAW



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8th INTERNATIONAL **TAX ADMINISTRATION CONFERENCE**

Safe Harbours and New Horizons

27-28 March 2008

Sydney Harbour Marriott Hotel, Circular Quay

Join academics, practitioners, revenue officers and other taxation specialists from around the world at this acclaimed conference at Sydney's Circular Quay. The 8th International Tax Administration Conference is the perfect place to explore and debate contemporary challenges and developments in tax administration.

Major Sponsor:



8th INTERNATIONAL TAX ADMINISTRATION CONFERENCE

Safe Harbours and New Horizons

WEDNESDAY 26 MARCH 2008

REGISTRATION AND WELCOME COCKTAILS 7.00pm
Sydney Harbour Marriott Hotel, Circular Quay

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THURSDAY 27 MARCH 2008, 9am - 5.30pm

9am	CONFERENCE OPENING David Gonski AC, Chancellor, The University of New South Wales	
9.10am	KEYNOTE ADDRESS Michael D'Ascenzo, Commissioner of Taxation, Australian Taxation Office	
9.40am	KEYNOTE ADDRESS David Vos AM, Inspector-General of Taxation – Australia	
10.10am	KEYNOTE ADDRESS Nina Olson, National Taxpayer Advocate, Internal Revenue Service – United States	
MORNING TEA 10.40am		
STREAM A: Benchmarking		STREAM B: Small Business
11.05am	Professor Duncan Bentley (Curtin University of Technology) and Clinton Alley (University of Waikato) <i>Measuring Best Practice in Tax Administration</i>	11.05am Professor Adrian Sawyer (University of Canterbury) <i>SMEs in New Zealand: Is a New Era in the Tax Compliance Environment on the Horizon?</i>
11.50am	Associate Professor Wilson Chow (University of Hong Kong) <i>Tax Administration in Hong Kong Special Administrative Region: Benchmarking Against International Standards</i>	11.50am Phil Lignier (Queensland University of Technology) <i>The Managerial Benefits of Tax Compliance: An Empirical Study of Small Businesses in Regional Australia</i>
LUNCH 12.35PM		

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THURSDAY 27 MARCH 2008 con't

STREAM A: Legal Remedies		STREAM B: Complexity	
2.00pm	Marie Pallot and Alison Wright (Inland Revenue, New Zealand) <i>Legislation Encouraging Voluntary Compliance</i>	2.00pm	Associate Professor Binh Tran-Nam (Atax UNSW) and Professor Stewart Karlinsky (San Jose State University) <i>Small Business Tax Complexity in Australia</i>
2.45pm	Kalmen Datt (Atax UNSW) <i>Liability of Directors for Tax: No Place to Hide</i>	2.45pm	Scott Bartley (Australian Federal Treasury) and Andrew Wirth (Australian Taxation Office) <i>Integrating Complexity and Compliance Costs into Tax Policy</i>

AFTERNOON TEA 3.30pm

STREAM A: Legal Remedies		STREAM B: Compliance	
4.00pm	Associate Professor Peter Edmundson (University of Technology Sydney) <i>Tax Evasion and the Tort of Conspiracy</i>	4.00pm	Catriona Lavermicocca (Macquarie University) <i>Impact of the Corporate Structure on an Understanding of Taxpayer Compliance Behaviour</i>
4.45pm	Monica Bhandari (King's College London) <i>The Battle to Recover Overpaid Tax: s33 v the Prevailing Practice Defence</i>	4.45pm	Wollela Yesegat (Atax UNSW) <i>Estimating VAT Administrative Costs in Ethiopia</i>

CONFERENCE DINNER 7.00PM
Museum of Contemporary Art, Circular Quay West

Sponsored by 

FRIDAY 28 MARCH 2008, 9am - 5pm

9am	PLENARY SESSION: INTERNATIONAL PERSPECTIVES Chair – Professor Chris Evans
9.05am	KEYNOTE ADDRESS Bob Russell, Chief Executive and Commissioner of Inland Revenue – New Zealand
9.35am	KEYNOTE ADDRESS David Butler, Head, Tax Administration and Consumption Taxes Division, Centre for Tax Policy and Administration, OECD
10.05am	KEYNOTE ADDRESS Professor John Hasseldine, University of Nottingham - United Kingdom

MORNING TEA 10.35am

STREAM A: Intermediaries		STREAM B: Compliance	
11.00am	Associate Professors Cynthia Coleman (University of Sydney) and Rodney Fisher (University of Technology Sydney) <i>Regulating the Provision of Tax Advice: The Future of Tax Agent Registration</i>	11.00am	Valmai Copeland (Inland Revenue, New Zealand) <i>You Earn How Much!! An Investigation of Self Reported Income Versus Administrative Income Data</i>
11.45am	Dr Lynne Oats and Assistant Professor Penelope Tuck (University of Warwick) <i>The Increasing Use of Financial Reporting Specialists to Secure Tax Compliance: A UK Study</i>	11.45am	Associate Professors Ern Chen Loo (Universiti Teknologi Mara, Malaysia), Margaret McKerchar (Atax UNSW) and Ann Hansford (Bournemouth University) <i>Tax Compliance Behaviour: Findings Derived from a Mixed Method Design</i>
LUNCH 12.30pm			
2.00pm	Dr Michael Dirkis (Senior Tax Counsel, Taxation Institute of Australia) <i>Looking Beyond Australia's Horizon: The Internationalisation of Australia's Domestic Taxation Information Gathering and Debt Collection Powers</i>		
2.45pm	Richard Highfield (Principal Tax Administration Advisor, Tax Administration and Consumption Taxes Division, Centre for Tax Policy and Administration, OECD) <i>Efforts to Reduce Taxpayers' Compliance Costs: How do Australia's Recent and Current Efforts Measure Up?</i>		
3.20pm	Paul McCullough (Australian Federal Treasury) <i>A Policy Perspective on Aspects of Tax Administration</i>		
CLOSING DRINKS, 4.00-5.00pm			
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ACCOMMODATION

Atax has negotiated a conference rate for a limited number of rooms with **Sydney Harbour Marriot Hotel, Circular Quay**. Should you wish to book accommodation, directly contact the hotel, quoting the reference number provided and using the registration form attached. Payments for accommodation should be made directly to the hotel. Room blocks will be held until **12 March 2008**. To secure your accommodation and obtain the discounted rate you need to book your accommodation well before this date.



photos: Hamilton Lund. Courtesy Tourism New South Wales

CONFERENCE REGISTRATION FORM

ATAX UNSW
ABN 57 195 873 17

TAX INVOICE

This document will be a tax invoice for GST when fully completed and you make a payment.

DATE COMPLETED: ____/____/____

CONFERENCE PARTICIPANT DETAILS (* required fields)

Title	First name*	Surname*	
Position/division			
Organisation*			
Postal address			
City	State	Postcode	Country
Telephone*		Fax	
Email *			

CONFERENCE PACKAGE

Includes conference proceedings, all lunches, morning and afternoon teas, welcome cocktails, conference dinner and closing drinks.

AUD\$

- Delegate (AUD\$650.00 inc GST) _____
- Speaker (AUD\$550.00 inc GST) _____
- Full time student (AUD\$450.00 inc GST) _____

Accompanying Persons

Delegates who wish to book a place at the welcome cocktails or conference dinner for accompanying persons may do so at the cost indicated below.

I will be accompanied to the following functions (additional charge):

(Please indicate the number and names of accompanying persons for each function.)

Wed, 26 March – Welcome Cocktails (AUD\$50.00 per person inc GST) _____
Names of accompanying persons _____

Thur, 27 March – Conference Dinner (AUD\$150.00 per person inc GST) _____
Names of accompanying persons _____

Total Amount Payable AUD\$ _____

PAYMENT

- I enclose a cheque payable to 'Atax UNSW' AUD\$ _____
- Please charge to my credit card the amount of AUD\$ _____

Card type BANKCARD MASTERCARD VISA

Card number ____ / ____ / ____ / ____ Expiry Date __ / __

Name on card _____

Signature _____

Fax or post registration form and payment to:

Christopher Lemercier
Tax Administration Conference
Atax, Faculty of Law
The University of New South Wales
UNSW SYDNEY NSW 2052 AUSTRALIA
Fax: +61 2 9385 1155

Enquiries

If you have any enquiries about the conference, please contact: **Cindy Chan**
Ph: +61 2 9385 9541
Fax: +61 2 9385 9515
Email: c.chan@unsw.edu.au

Marriott®

SYDNEY HARBOUR CIRCULAR QUAY

30 Pitt Street, Circular Quay, Sydney, NSW

ACCOMMODATION RESERVATION FORM
The University of New South Wales (UNSW)
26th – 28th March 2008
Ref #: CQ 14500

To: **Sydney Harbour Marriott:**
 Email: annette.peters@marriott-hotels.com

Telephone: + 61 2 9259 7101
 Fax: + 61 2 9252 2352

Guest Name (1)	
Guest Name (2) if applicable <i>(for double / twin share)</i>	
Company	
Address	
Contact Telephone Facsimile	
Contact Email <i>(required field, all confirmations will be emailed)</i>	
Arrival Date	M T W T F S S ----- Day Month Year
Departure Date	M T W T F S S ----- Day Month Year
Room Type Request (non guaranteed)	King () Twin <i>(2x double beds)</i> ()
Preference Request (non guaranteed)	Smoking () Non Smoking ()
Requested Booking Room/ Rate <i>(Please tick)</i>	() Deluxe City View Room AUD \$280.00 per room, per night inclusive of GST
Payment Method – Name as appears on card Card Type Card Number Expiry Date	
Signature	
Marriott Rewards Number	

Please Note:

- Event rates are applicable for up to 3 days prior and post above dates
- Any reservations received after the **12th March 2008** will be strictly subject to availability and the Hotel's Best Available Rate at time of booking will apply.
- All reservations are to be submitted to the above contact person. Bookings for this event cannot be made via the Marriott Reservations Department.
- All reservations are subject to availability.

Cancellation Policy under which this booking is made:

- Rooms cancelled 72 hours prior to arrival can be released without a cancellation charge.
- Rooms cancelled less than 72 hours will be charged one night's accommodation.
- No-Show rooms will be charged 100% of total room charges for the entire length of reservation will be incurred
- All cancellations must be received and acknowledged in writing