

7TH INTERNATIONAL TAX ADMINISTRATION CONFERENCE

20th – 21st April 2006 ■ The Crowne Plaza Resort, Coogee Beach

THE 7TH INTERNATIONAL TAX ADMINISTRATION CONFERENCE

Join academics, practitioners, revenue officers and other taxation specialists from around the world at this acclaimed conference set in the scenic surrounds of Coogee Beach. The 7th Tax Administration Conference is the perfect place to explore and debate contemporary challenges and developments in tax administration.

Don't forego your opportunity to:

- Attend the premier international conference on tax administration with presentations delivered by leading experts in the field
- Network with academics, practitioners, revenue officers and other taxation specialists from around the globe
- Strengthen your professional relationships

Major Sponsor



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7TH INTERNATIONAL TAX ADMINISTRATION CONFERENCE

CROWNE PLAZA RESORT, COOGEE BEACH

WEDNESDAY 19 APRIL 2006

7.00pm Welcome Cocktails – Sponsored by Lexis Nexis, Crowne Plaza Resort, Coogee Beach

THURSDAY 20 APRIL 2006

9am	OPENING ADDRESS The Honorable Sir Anthony Mason AC KBE	9.40am	KEYNOTE ADDRESS David Vos AM, Inspector-General of Taxation – Australia
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9.10am	KEYNOTE ADDRESS Michael D'Ascenzo, Commissioner of Taxation - Australia from 1 January 2006	10.10am	KEYNOTE ADDRESS Paul Drum, Senior Tax Counsel, CPA Australia and Professor Chris Evans, Director Atax, Faculty of Law, UNSW
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MORNING TEA 10.40am

STREAM A: Legislative drafting

STREAM B: Schemes and ethics

11.05am Tax Design Team (Australian Government Treasury) "The role of Explanatory Memoranda in 'unfolding' coherent principles law"

11.05am Helen Hodgson (Atax UNSW) "Does Australia need tax promoters' legislation?"

11.30am Warren Cole (Inland Revenue Dept - NZ) "The coherent or general principles approach to the drafting of tax law: an analysis of the concept and its use in Australasia"

11.30am Associate Professor Cynthia Coleman & Barbara Mescher (The University of Sydney) "In civilised society, life floats in a sea of ethics"

11.55pm Michael Dirkis (Taxation Institute of Australia) "A 'golden bullet' or just the 'new black'? Will coherent principles drafting combat tax law complexity?"

11.55pm Rachel Tooma (Atax UNSW) "Deterring promoters of tax exploitation schemes"

LUNCH 12.20pm

STREAM A: Rights, privileges and politics

STREAM B: Addressing noncompliance

1.20pm Professor Duncan Bentley (Bond University) "A model of taxpayers' rights"

1.20pm Jacqui McManus (Atax UNSW) "Enhancing tax auditors' capability tackling non-compliance head on"

1.45pm Rodney Fisher (Ernst & Young) "The thin edge of the wedge? What constitutes a waiver of legal professional privilege"

1.45pm Associate Professor Andrew Smith (Victoria University Wellington) "The role of expert accounting evidence in NZ tax litigation"

2.10pm Dr Mark Burton (University of Canberra) "Towards transparent tax administration"

2.10pm Linh Vu and Associate Professor Binh Tran Nam (Atax UNSW) "Tax simplification: exploring the implications of the removal of work related expenses"

2.35pm Tim Vollans (Coventry University) "Fiscal Justice: is the Inquisition now tolerable?"

2.35pm Associate Professor Neil Warren and Jacqui McManus (Atax UNSW) "Tax gap: why measure it?"

AFTERNOON TEA 3.00pm

STREAM A: Self assessment and Advanced Pricing Agreements		STREAM B: Taxpayer attitudes	
3.25pm	Associate Professor Michael Walpole (Atax UNSW) "Improving self assessment in Australia"	3.25pm	Dr Ranjana Gupta (Auckland University of Technology) "NZ perception of tax evasion as a crime"
3.50pm	Matthew Wallace (Atax UNSW) "APAs and the self assessment environment"	3.50pm	Ken Devos (Monash University) "The attitudes of Australian and NZ taxpayers towards tax evasion: a comparative study and demographic analysis"
4.15pm	Associate Professor Adrian Sawyer (University of Canterbury, NZ) "Development of a World Tax Organisation for administering binding rulings and APAs"	4.15pm	Dr Nor Aziah Abdul Manaf & Mr Hijattulah Abdul Jabbar (Utara University, Malaysia) "A survey of perceptions towards tax evasion as a crime"
CONFERENCE DINNER			
7.00pm	Coaches depart Crowne Plaza Resort, Coogee Beach (please assemble in foyer at 6.30pm)		
7.30pm	Dinner: Sydney Harbour Cruise		
FRIDAY 21ST APRIL 2006			
9am	PLENARY SESSION: INTERNATIONAL PERSPECTIVES Chair – Professor Chris Evans (Atax UNSW)	9.35am	KEYNOTE ADDRESS Dr Kim Bloomquist, Senior Economist, United States Internal Revenue Service
9.05am	KEYNOTE ADDRESS Richard Highfield, Head, Tax Administration Division, Centre for Tax Policy and Administration, OECD	10.05am	KEYNOTE ADDRESS David Butler, Commissioner of Inland Revenue, New Zealand
MORNING TEA 10.35am			
STREAM A: Policy and legal reforms		STREAM B: International reforms	
11.00am	Dr Ronnie Das-Gupta (India) "The political economy of tax administration"	11.00am	Mark Redmond (Taxation Institute, Ireland) "Ireland – a case study in tax administration change management"
11.30am	Professor John Prebble (Victoria University Wellington) "Practical and policy issues in respect of NZ minimal presence trusts in international taxation"	11.30am	Simon James, Thamrongsak Svetalekth & Brian Wright (Exeter University) "More strategic approach to tax administration and the role of performance indicators"
12.00pm	Marie Pallot (Inland Revenue Dept - NZ) "Core concepts in the design of a tax disputes resolution system"	12.00pm	Associate Professor Margaret McKerchar (Atax UNSW), Professor Stewart Karlinsky and Kristin Meyer (San Jose State University) "Making progress in tax simplification"
12.30pm	David Dunbar (Victoria University Wellington) "Recent developments in NZ on the general anti-avoidance provision"	12.30pm	Ern Chen Loo (Mara University, Malaysia); "The influence of the introduction of self assessment on compliance behaviour of personal taxpayers in Malaysia"
LUNCH 1.00pm			

STREAM A: International Jurisdictions		STREAM B: Compliance Costs	
2.10pm	Nolan Sharkey (Atax UNSW) "Rhetoric v reality – tax administration in China"	2.10pm	Marcel Ramirez (Catholic University, Lima) "The compliance cost of taxation in Peru: framework of analysis and policy implications towards a new tax reform"
2.40pm	Associate Professor Chaowu Jin (Central University of Finance and Economics, China) "What makes Chinese taxpayers miserable and how to alleviate their misery"	2.40pm	Phil Lignier (Central Queensland University) "A silver lining in the tax compliance cost cloud? A study of managerial benefits arising from tax compliance in small business"
3.10pm	David Tansey (Fiji Islands Revenue & Customs Authority) "The integration of tax and customs administration in Fiji"	3.10pm	Prue Oxley and Darshana Elwela (Inland Revenue Dept - NZ) "Improving estimates of tax compliance costs of small businesses in NZ"
AFTERNOON TEA 3.40pm			
TAX ADMINISTRATION – INTERNATIONAL PANEL DEBATE			
4.00pm	Panel members – to be advised at conference		
5.00pm	Closing comments		
5.15pm	Conference concludes		



ACCOMMODATION

Atax has negotiated a conference rate with a number of hotels as listed below. Should you wish to book accommodation, directly contact the hotel of your choice, quoting the reference number provided. Payments for accommodation should be made directly to the hotel.

Room blocks are being held until 35 days out from the conference date. To secure your accommodation and obtain the discounted rate you need to book your accommodation before this deadline.

Crowne Plaza Resort Coogee Beach

REF # CPRTA06

242 Arden St, Coogee Beach

AUD\$220.00 per room per night (inc breakfast, inc GST)

www.coogeebeach.sydney.crowneplaza.com

SINGLE/ DOUBLE TWIN

- Directly opposite the beach
- Conference venue
- 4.5 star

Coogee Sands Apartments

REF # CSATA06

161 Dolphin St, Coogee

Rates are net per room per night inclusive of GST. A booking of a minimum two nights is required. One night of non-refundable deposit is required upon confirmation of booking; balance must be paid upon arrival. All room types are subject to availability.

www.coogesands.com.au

(AUD inc GST)

\$160 single-deluxe standard studio

\$185 double/twin -deluxe standard studio

\$175 single-deluxe courtyard studio

\$195 double/twin- deluxe courtyard studio

- The 4-star Coogee Sands Apartments are at the northern end of Coogee Beach
- 50m walk to the conference venue

Coogee Bay Boutique Hotel

REF # 179580

9 Vicar St, Coogee

AUD\$160.00 per room per night (inc breakfast, inc GST)

www.coogeebayhotel.com.au

District View Room QUEEN/DOUBLE TWIN

- Located right in the heart of Coogee
- 100m walk to the conference venue
- 4.5 star Boutique and Heritage accommodation

\$175 single-deluxe partial view studio

\$195 double/twin-deluxe partial view studio

\$205 single- deluxe ocean view studio

\$225 double/twin- deluxe ocean view studio

REGISTRATION FORM

ATAX UNSW

TAX INVOICE

ABN 57 195 873 17

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

DATE COMPLETED: _____ / _____ / _____

CONFERENCE PARTICIPANT DETAILS

Title	First name	Surname	
Position/division			
Organisation			
Postal address			
City	State	Postcode	Country
Telephone (main/direct)		Facsimile	
Email			

CONFERENCE PACKAGE

Includes conference proceedings, all lunches, morning and afternoon teas,

Welcome Cocktails and Conference Dinner.

- Delegate (AUD\$605.00 inc GST)
- Speaker (AUD\$544.50 inc GST)

CONFERENCE DINNER

The conference dinner on Thursday evening will be a dinner cruise on Sydney Harbour. There is no additional cost for delegates to attend the conference dinner, including coach transfers to and from the wharf. Delegates who wish to book a place at the Conference dinner for accompanying persons may do so at the cost of AUD\$115.00 per person.

ACCOMPANYING PERSONS

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

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

_____ Wednesday, 19 April—Welcome Cocktails (AUD\$35.00 per person inc GST)

_____ Thursday, 20 April—Conference Dinner (AUD\$115.00 per person inc GST)

_____ **Total Amount Payable**

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

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Name on card _____

Signature _____

Fax (+61 2 9385 9380) registration form and payment to:

Att: Anna Bartholomaeus

Tax Administration Conference
Atax
UNSW SYDNEY NSW 2052 AUSTRALIA

Post registration form and payment to:

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UNSW SYDNEY NSW 2052 AUSTRALIA

Enquiries If you have any enquiries about the conference, please contact: Anna Bartholomaeus

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