

ARC LINKAGE GRANT – APAI RESEARCH STUDENT

BACKGROUND

A research team led by Professor Chris Evans (Director of Atax within the Faculty of Law of the UNSW) has recently been awarded an ARC Linkage Grant for a project entitled "Towards systemic reform of the Australian personal income tax: Developing a sustainable model for the future" (LP0560478). This is a UNSW based, two-year long project, commencing in February 2005. The industry partner for this project is the CPA of Australia.

This project aims to explore alternative Australian Personal Income Tax (PIT) models that can sustain the high revenue and other expectations imposed upon it, and yet deliver enhanced equity, efficiency and simplicity. By testing these models against world best practice and taxpayer, tax practitioner and tax administrator resistance, the project aims to develop and deliver a model that can attract community support alongside the achievement of traditional tax policy goals.

ELIGIBILITY

Applicants for this position must:

- be an Australian citizen or permanent resident or a New Zealand citizen;
- hold a relevant degree (commerce, law, taxation) of at least second class honours (upper division) or equivalent (eg, significant research experience in industry);
and
- not have completed a PhD or its equivalent.

BENEFITS

- The award will be provided for two years initially, with a strong prospect of funding for a third year
- An annual, tax-free stipend of \$26,000 will be provided each year.
- The APAI recipient will be exempted from HECS charges.
- Other allowances including relocation expenses and thesis allowance will be payable. The student will also receive financial support for research travels and conference presentation.

REQUIREMENTS

The successful applicant must:

- commence full-time study in the Atax PhD Program in Session 1, 2005.
- write a thesis in an area relating to PIT tax reform, drawing in part from materials derived from the ARC Linkage Project

HOW TO APPLY

Interested persons should in the first instance contact:

A/Prof Binh Tran-Nam, PhD Program Convenor
UNSW
Sydney NSW 2052

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ABOUT Atax

Atax is located within the Faculty of Law at The University of New South Wales (UNSW) in Sydney, Australia. It is the largest tax school in the southern hemisphere, with over 1,250 students enrolled each semester in five major teaching programs involving more than 50 tax specialist courses, as well as significant research activity. Atax has about 20 academics and tax specialists involved in its programs.

Atax is widely regarded as the leading provider of tax education, research and training in Australia. In particular, Atax, its staff and its research students enjoy an excellent international and national reputation. Individuals and teams of academics at Atax have regularly received, led and participated in peer reviewed research grants (including ARC grants), and national and international consulting projects. Atax also enjoys an excellent reputation as a conference and workshop organiser, and publishes an international, refereed *eJournal of Tax Research*. Its researchers are well supported by a dedicated team of general staff, including a Research Development Manager, a Business Manager, a Librarian, a Marketing Manager and an IT Officer.

ABOUT CPA Australia (Industrial Partner)

CPA Australia is Australia's largest professional organisation with more than 79,000 members located in Australia, 8,400 in Hong Kong, 7,700 in Malaysia, 4,900 in Singapore and about 3,000 elsewhere overseas (totalling more than 102,000). Formed 116 years ago, it is the world's sixth largest accounting body.

Education, training and technical support are the core services for members. Staff and members also work together with local and international bodies to represent the views and concerns of the profession to state, federal and territory governments and to industry, academic and the general public.

As a leading player in the business community, CPA Australia shapes and leads debate on issues affecting accountants and the wider business environment. Its office bearers and senior management meet frequently with regulators, senior public servants and politicians to ensure the professional interests of CPA Australia members are well represented.

The commitment to the objectives of integrity, representation, organisation and management helps to ensure that CPA Australia continues to meet the ongoing needs of the accounting profession.