

DAY 1

Wednesday 23 January

Doctoral / Teaching Workshops

9.00 am	<i>Welcome to PhD Presentations</i>		
9.10 am – 10.00 am	<i>ICAA PhD Workshop: Chair Margaret McKerchar</i>		
Conference Room	Michael Walpole and John Prebble		
	Colin Fong: Tax Free Websites		
10.00 am – 11.00 am	Plenary Room 1 Chair: Adrian Sawyer	Conference Room Chair: Margaret McKerchar	Pool Room Chair: Kathryn James
10.00 am	Rob Vosslamber Putting taxation in its place: personal income taxation and history (a work in progress)	Yeni Mulyani Indonesian transfer pricing compliance and law enforcement	Alvin Cheng Explorations of structure and choice in taxing capital gains in New Zealand: a tax practitioner's perspective
10.30 am	Eric Clubb The relationship between tax preparers and the ATO	Mahmoud Abdellatif The role of the tax system in stimulating research and development	Wollela Yesegat Value added tax administration in Ethiopia: a reflection of its problems
11.00 am – 11.30 am	MORNING TEA		
11.30 am – 12.30pm	Conference Room Chair: Michael Walpole	Pool Room Chair: John Prebble	
11.30 am	Ian Ross-Gowan Capital vs. repairs and maintenance: conflict between A-IFRS and income tax law and the search for practical resolution	Patricia O'Keefe Part IVA and Wash Sale Arrangements - Will it all Become Clear in the Wash?	
12.00 pm	Jill Hall "Public Policy, Principles and Politics: the <i>La Rosa</i> Amendment"	Linda Zeman Federal Commissioner of Taxation vs. Hart: did the High Court set the threshold too low?	
12.30 pm – 1.30 pm	LUNCH – in Plenary Room		

DAY 1

Wednesday 23 January

1.30pm

*Welcome
Room – Plenary 1*

Mr Damian Bugg, AM QC
Chancellor, University of Tasmania

1.40 pm – 2.00 pm

Patron's Opening: Chair: Kerrie Sadiq

Professor Gordon Cooper
Tax Avoidance and Pornography: All in the Eye of the Beholder?

2.00 pm – 4.30 pm

CPA Australia Teaching Workshop Chair: Phil Burgess

2.00 pm

Jin, Li
Teaching Tax Law in China

2.30 pm

Fiona Martin and Shirley Carlon
Mentoring First Year Distance Education Students in Taxation Studies

3.00 pm

Afternoon tea

3.30 pm

Cassidy, Julie
Client View

4.00 pm

Colleen Mortimer
Tax Lecturer Replaced by a Computer: Using technology in your teaching – dispelling some of the myths

5.30 pm – 7.30 pm

Thomson Welcome Cruise on the MV Cartela
Departs from Brooke Street Pier
Bus departs at 5 pm from Accommodation Services and collecting from Wrest Point

7.30 pm – 9.30pm

NIA Dinner Buffet
Waterfront, Hobart

DAY 2

Thursday 24 January

8.30 am – 9.00 am *Registration in Plenary 2*

9.00 am – 9.15 am *Official Opening*
His Excellency the Honourable William Cox AC RFD Ed, Governor of Tasmania

9.15 am – 10.15 am *Plenary Speaker 1: Co-Chairs: Chris Evans and Michael Dirkis*

Plenary 1 *Michael D'Ascenzo, Commissioner of Taxation*
Delivering for the community: making tax and superannuation easier, cheaper and more personalised

10.15 am – 10.45 am MORNING TEA

10.45 am – 12.15 pm *Parallel Session 1*

Individual self-assessment: Plenary 1 Chair: Stephen Barkoczy	Anti-avoidance Plenary 2 Chair: Julie Cassidy	Capital Gains Tax Conference Room Chair: Shelley Griffiths	Tax Reform Pool Room Chair: Richard Eccleston	Small Business J. Fisher Common Room Chair: Brett Freudenberg
<i>Michael Dirkis and Brett Bondfield</i> ROSA's last gasp: the final steps in self assessments' 21-year journey	<i>Domenic Carbone</i> Part IV(a): the relevance of subjective purpose	<i>John Taylor</i> CGT reform and reduction of tax law complexity	<i>Kathryn James</i> Taxing Power: consumption tax reform in Australia and the United States	<i>Tom Delany</i> Close relationships in an SME environment: some devilish detail
<i>Rodney Fisher</i> A question of standing – the right to seek review	<i>Mark Keating</i> A consideration of GST tax avoidance in both Australia and New Zealand	<i>Chris Evans</i> Yearning for Earn-Out Certainty: A Comparative Analysis of Taxation Ruling TR 2007/D10	<i>Richard Cullen & Richard Simmons</i> Tax reform – and democratic reform – in Hong Kong – what do people think?	<i>Binh Tran-Nam & Stewart Karlinsky</i> Small business law complexity in Australia
<i>Mark Burton</i> Commissioner's cooperative compliance model	<i>John Prebble & Zoe Prebble</i> The morality of tax avoidance: why the legal difference between evasion and avoidance is insufficient to ground a moral decision	<i>Kalmen Datt</i> Sons of Gwalia – a taxing decision	<i>Paul Kenny</i> New Small Business Entity (SBE) framework	<i>Sue Yong</i> Tax compliance issues for the self employed and the small business entrepreneurs in New Zealand: an initial examination

12.15 pm – 1.00 pm Annual General Meeting (in Plenary 1)

1.00 pm – 2.00 pm	LUNCH (in Plenary 1)				
2.00 pm – 3.00 pm	<i>Plenary Speaker 2: Co-Chairs: Dale Pinto and Cynthia Coleman,</i>				
Plenary 1	Professor J. Clifton Fleming Jr. Wilkinson Chair, J. Reuben Clark Law School, Brigham Young University, Provo, Utah, U.S.A American Perspectives on the Worldwide Taxation vs. Territorial Taxation Debate.				
3.00 pm – 4.30 pm	<i>Parallel Session 2</i>				
	Investments Plenary 1 Chair: Mark Burton	Consumption Tax Plenary 2 Chair: Lisa Marriott	Companies Conference Room Chair: Fiona Martin	International Tax Issues Pool Room Chair: Andrew Smith	Corporate Governance and Social Responsibility J. Fisher Common Room Chair: Tom Baxter
	Stephen Barkoczy & Peter Edmundson A comparative analysis of the complex venture capital related incentives that operate in Australia and Malaysia	Andrew Maples A devilish tale of three cases – zero rating of going concerns: a simple concept, but don't be fooled, it's the detail that matters!	Dale Pinto Reforming controlled foreign company (CFC) rules in light of challenges presented by globalisation and electronic commerce	John McLaren The OECD and its campaign against harmful tax competition: is this international law?	Hope Ashiabor Green taxes and managing the constraints of carbon constrained future and prospects
	Marco Gregg European taxation of passive incomes: a detailed approach	Nithati Rametse Small business attitudes in the Australian Government's tax reform	Antony Ting Taxation of Multinational Corporate Groups under Enterprise Doctrine – Conflicts and Compromises	David Dunbar and Andrew Smith Non-residents and capital gains derived in New Zealand	Dianne Harvey The impact of Australia's Fringe Benefits Tax for cars on petrol consumption and greenhouse emissions
	Justin Dabner Eliminating income tax barriers to inbound Islamic investment		Brett Freudenberg Losing My Losses: Are the loss restriction rules applying to Australia's tax transparent companies adequate?		Catriona Lavermiocca Tax risk management: a review of recent developments in tax risk management and an analysis of its impact on the tax function within a large corporations
4.30 pm – 5.00 pm	AFTERNOON TEA				
6.00 pm – 7.00 pm	Government House Reception Buses will depart from Accommodation Services at 5.30 pm, and pick-up from Wrest Point and Salamanca Place				
7.00 pm – 10.30 pm	CCH Conference Dinner at Moorilla Buses will depart Government House from 7pm. Buses will return from Moorilla from 10.30 to 11.00 pm, dropping off at Salamanca Place, Wrest Point and Accommodation Services				

DAY 3 **Friday 25 January**

9.00 am – 10.00 am *Plenary Speaker 3: Co-chairs: John Prebble, Tom Delany, Thomson Legal*

Plenary 1 *The Hon. Justice Richard Edmonds, Federal Court of Australia*
Tax Litigation: A View from the Bench

10.00 am – 10.30 am **MORNING TEA**

10.30 am – 12.00 pm *Parallel Session 3*

Developing Tax Law Plenary 1 Chair: Justin Dabner	Learning about Court Developments Plenary 2 Chair: Nthathi Rametse	Tax at different levels of government: Conference Room Chair: Ann O'Connell	Research and the Development of Tax Law Pool Room Chair: Andrew Maples
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<i>Michael Walpole and Chris Evans</i> Australia's debt to the UK tax law	<i>John Tretola</i> A loan by any other name would smell as sweet	<i>Richard Eccleston</i> Short changed? inter-governmental financial relations ten years on	<i>Kerrie Sadiq</i> An analysis of tax expenditure versus direct expenditure
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<i>Adrian Sawyer</i> The importance of RAP(ping) in Taxation – a review of the rewrite advisory panel's contribution to uncovering the hidden detail	<i>Maheswaan Sridaran</i> (presented by Hope Ashiabor) Reliance Carpet Co Pty Ltd: was the full Federal Court right?	<i>Glenn Bounds, Chrissie Berryman & Wendy Sawford</i> State taxation in the 21st Century; reducing red tape and achieving consistency across jurisdictions	<i>Helen Hodgson</i> Family tax transfer systems – defining the tax unit
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<i>Pak Auyeung</i> Taxation drifts and issues in the People's Republic of China: 1949 to 2006	<i>Michael Blissenden</i> Using web based skills for student led engagement on retelling the story behind landmark revenue law cases.	<i>Audrey Sharp</i> Imputations in Australia and New Zealand and the Maori Authority Credit Account (MACA): after all the devil's in the detail	<i>Margaret McKercher</i> Philosophical paradigms, strategies of inquiry and knowledge claims: Understanding the detail of research design in taxation
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12.00 pm – 1.00 pm **LUNCH (in Plenary 1)**

1.00 pm – 2.00 pm *Plenary Speaker 4: Co-Chairs: John Taylor and David Dunbar*

Plenary 1 *Professor Pasquale Pistone, University of Salerno, Italy.*
EURYI-ESF Professor of International and European Tax Law at the Wirtschaftsuniversität Vienna, Austria.

2.00 pm – 3.30 pm

Parallel Session 4

The Devil's in the Detail Plenary 1 Chair: Antony Ting	Personal Tax Plenary 2 Chair: Domenic Carbone	Deductions Conference Room Chair: Jeremy Seward	Retirement and social security Pool Room Chair: Mark Keating
<p>Alistair Hodson Will the real taxpayer please stand up? There's humour in the detail</p>	<p>Clare Hyden The Compliance Model: The Devil's in the Detail</p>	<p>Julie Cassidy The Devil's in the Detail: Non- commercial Losses</p>	<p>Andrew Smith New Zealand's Social Security Conventions: Merely DTAs In Reverse?</p>
<p>John Bevacqua The unicorn in the stable – a detailed assessment of the potential for a successful negligence claim against the Commissioner of Taxation</p>	<p>Dale Boccabella \$250 Deduction Denial for Expenses of Self-Education: Retention of Section 82A is a Mystery</p>	<p>Eva Huang A discussion on income tax deductibility of donations in Australia</p>	<p>Lisa Marriott Tax policy and globalisation: a comparative case study of retirement savings taxation</p>
<p>Ranjana Gupta Taxation of illegal profits</p>	<p>Gioak-Faa Sia, Arah Salleh, Murali Sambasivan, & Jeyapalan Kasipillai Determinants of individual tax compliance: a comparative study on compliant and non-compliant taxpayers</p>	<p>Gordon Mackenzie Division 250: policing highways no longer loses your depreciation</p>	<p>Sue Yong & Noel Cox Taxation issues and policy implications for the New Zealand KiwiSaver retirement scheme</p>

3.30 pm – 3.45 pm

Adrian Sawyer: Invitation to 2009 ATTA Conference in Christchurch, NZ

3.45 pm – 4.30 pm

AFTERNOON TEA, PRIZES AND CLOSING