

**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, 139 St Georges Tce Perth

## THURSDAY 17TH JANUARY 2019

### DAY 2: TECHNICAL PRESENTATIONS

8.15 - 8.45 am	Registration
8.45 - 9.00 am	Presidents Welcome
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 Frasers Restaurant Kings Park, Perth Buses leaving the Duxton at 6.15 pm Buses returning at 10.30 and 11.00 pm

## FRIDAY 18TH JANUARY 2019

### DAY 3: TECHNICAL PRESENTATIONS

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 Wednesday 16 January 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*

## Duxton 3

### Wednesday 16 January

#### 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.*

## Duxton 4

### 9.15 am to 10.30 am

#### 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*

### 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*

### Wednesday 16 January

#### 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*

### 11 am to 12.15 pm

#### 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*

Duxton 1	Duxton 2	Duxton 3	Duxton 4
<b>PARALLEL SESSIONS 1</b>			
<b>Thursday 17 January</b>			
<b>11.40 am to 1pm</b>			
<b>International Stream</b>	<b>Policy Stream</b>	<b>Tax Admin Stream:</b>	<b>Tax Technical</b>
<b>1.1 Digital Economy</b>	<b>1.2 CGT</b>	<b>1.3 Tax Practitioners</b>	<b>1.4 Trusts</b>
<b>Plekhanova, Victoria</b>	<b>Yong, Sue,/Maples, Andrew</b>	<b>Chardon, Toni/Freudenberg, Brett/ Brimble, Mark</b>	<b>Marriott, Lisa/ Barrett, Jonathan</b>
<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>
<b>Greggi, Marco</b>	<b>McLaren, John</b>	<b>Jone, Melinda presented by Adrian Sawyer</b>	<b>Voogt, Thea</b>
<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>
<b>Huang, Eva/Yansheng, Zhu</b>	<b>Minas, John/Duncan, Alan/Ong, Rachel /Hodgson Helen</b>	<b>Wallis, Chris</b>	<b>Wapola, Sonali</b>
<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>

<b>PARALLEL SESSIONS 2</b>		<b>Thursday 17 January</b>		<b>2.30 pm to 3.45 pm</b>			
<b>2.1 Residency</b>		<b>2.2 Environment</b>		<b>2.3 Compliance Costs</b>		<b>2.4 Entities</b>	
<b>Minas, John/Hanna, Norman</b>		<b>Kraal, Diane/ Cantley-Smith, Rowena</b>		<b>Freudenberg, Brett/Yong, Sue/Lo, Karen/Sawyer, Adrian</b>		<b>Boccabella, Dale/ Hanna, Norman</b>	
<i>Has 'permanent place of abode' for the purpose of the domicile test been redefined?</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>	
<b>Jogarajan, Sunita</b>		<b>Fullarton, Lex</b>		<b>Rametse, Nthathi/Santharisa, Appadu /Makara, Tshepiso/Devos, Ken</b>		<b>Kayis- Kumar, Ann/ Taylor, John</b>	
<i>A Review of the Permanent Establishment Article in Australia's Tax Treaties</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>	
<b>PARALLEL SESSIONS 3</b>		<b>Thursday 17 January</b>		<b>3.40 pm to 5.00 pm</b>			
<b>3.1 Digital Economy</b>		<b>3.2 Social Responsibility</b>		<b>3.3 Compliance Costs</b>		<b>3.4 Technical</b>	
<b>Khan, Shafi</b>		<b>Mann, Roberta/ Martin, Fiona/Butcher, Bill</b>		<b>Kayis-Kumar, Ann/ Evans, Chris</b>		<b>Walpole, Michael</b>	
<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>	
<b>Pearce, Prafula/Pinto, Dale</b>		<b>Devos, Ken</b>		<b>Tran-Nam, Binh/ Nguyen, Phuong Lien</b>		<b>Azzi, John</b>	
<i>Clayton's Business Warehousing and Profit Tax</i>		<i>Access to Housing Benefits under Dwelling Scarcity: Implications of increasing the Housing Benefit Tax in PNG</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>	

<b>PARALLEL SESSIONS 4</b>	<b>Friday 18 January</b>	<b>11.00 am to 12.45 pm</b>	
<b>4.1 BEPS</b>	<b>4.2 Taxation Frameworks</b>	<b>4.3 Compliance</b>	<b>4.4 Teaching</b>
<b>Gao, Fei</b>	<b>McCredie, Bronwyn/Sadiq, Kerrie / Chapple, Ellie</b>	<b>Cassidy, Julie</b>	<b>Evans, Alex</b>
<i>"Will Profit Split Method be a Powerful Anti-BEPS Weapon?"</i>	<i>Navigating the 4<sup>th</sup> Industrial Revolution: Taxing automation for fiscal sustainability and equality</i>	<i>Common Law Tax Avoidance Arrangements v Civil Law Tax Abuse</i>	<i>A new socratic method for Australian law schools in the 21st century</i>
<b>Smith, Andrew</b>	<b>Ooi, Vincent</b>	<b>Bevacqua, John</b>	<b>Murray,Ian/ Clements, Jared/ Cianfrini, Melissa/Wilson-Rogers, Nicole</b>
<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>Taxation, Innovation and Education: Reflections on a Flipped Classroom</i>
<b>Ting, Antony</b>	<b>Burch, Miach</b>	<b>Walker, Benjamin</b>	<b>Kayis-Kumar, Ann/Mortimore, Anna/Minas, John</b>
<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>
<b>Nugroho, Adrianto</b>	<b>Joseph, Sally</b>	<b>Datt, Kalmen</b>	<b>Stern, Steven</b>
<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>
<b>PARALLEL SESSIONS 5</b>	<b>Friday 18 January</b>	<b>2.45 pm to 4.15 pm</b>	
<b>5.1 Bitcoin</b>	<b>5.2 Taxation Frameworks</b>	<b>5.3 Compliance Costs</b>	<b>5.4 Compliance</b>
<b>Gregory, Robert</b>	<b>Barrett, Jonathan</b>	<b>Tjen, Christine/ Vitria, Indriani/ Panggah, Tri Wicaksono</b>	<b>Wanmeng Xu</b>
<i>The Commissioner's Position on Bitcoin: A Search for a Legal or Economic rationale.</i>	<i>Should we treat artworks as merit goods for tax purposes?</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 Relations of Large Australian Companies</i>
<b>Cassidy, Julie/ Cheng, Man Huang Alvin</b>	<b>Bowler-Smith, Mark</b>	<b>Makara, Tshepiso/Sawyer, Adrian</b>	<b>Huang, Eva/Xi, Nan</b>
<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>Another Place to Hide Business Activities? The Side Effects of Social Media Platforms</i>
<b>Alpert, Karen</b>		<b>Rametse, Nthati/Appadu, Santharisa/ Makara, Tshepiso, /Devos, Ken</b>	



*Callous Neglect: The impact of United States tax reform on nonresident citizens*

*Small and Medium Sized Enterprises and the Goods and Services Tax: An Analysis of Major Implementation Issues for Malaysia, Botswana and Australia*