

# Interpreting the GST Law

Friday, 5 August 2005

Location: Crowne Plaza Hotel Coogee Beach

- 08:00 a.m.     *Registration*
- 08:50 a.m.     *Seminar opening remarks*
- 09:00 a.m.     Dr. David White, Victoria University of Wellington  
                  "Trends in New Zealand GST Interpretation: 1986-2005"
- 09:40 a.m.     Mr. M. Walpole and Ms. J. Mcmanus, Atax  
                  "Keeping to the straight and narrow: interpreting GST and income tax"
- 10: 20 a.m.    *Forum discussion*
- 10:40 a.m.     *coffee*
- 11:10 a.m.     Mrs. Chia-Tern Huey Min, Chief Tax Policy Officer, Ministry of Finance, Singapore  
                  "Good for GST or Best for Business"
- 11:50 a.m.     Mr. Michael D'Ascenzo, Australian Taxation Office  
                  "Maintaining the Integrity of the GST System"
- 12:30 p.m.     *Forum discussion*
- 12:50 p.m.     *close of morning session*
- 1:00 p.m.      *lunch*
- 2:00 p.m.     Mr. Tom Reid, Visiting Fellow, Taxation Law and Policy Research Institute; consultant to the  
                  Australian Treasury  
                  "Tax Law based on Coherent Principles: for it to work, what do the designers and interpreters  
                  need to do differently?"
- 2:40 p.m.     Mr. Ken Fehily, PricewaterhouseCoopers  
                  "The Role of GST Practitioners — Caught in the Middle?"
- 3:20 p.m.     *Forum discussion*
- 3:40 p.m.     *Coffee*
- 4:10 p.m.     Professor Neil Brooks, Osgoode Hall Law School  
                  "Patching up the Canadian GST: The Appropriate Role of the Courts in Interpreting Legislation"
- 4:50 p.m.     Mr. Justice Graham Hill, Federal Court of Australia  
                  "Interpreting the GST — the role of the judges"
- 5:30 p.m.     *Forum discussion*
- 5:50 p.m.     *close of sessions*
- 7:00 p.m.     *conference dinner*