

# Australian Business Tax Reform in Retrospect and Prospect

**Sydney, 23-25 February 2009**

**The business community has long held strong opinions about business tax reform and its impacts. Recently, global financial market developments have highlighted the importance of preparing Australia's economy to withstand the rigours of the 21st century. With the pending review of Australia's Future Tax System, now is the time to bring all the issues to the table.**

A colloquium organised by Atax at the University of New South Wales, and the Taxation Law and Policy Research Institute, Monash University, and sponsored by the Institute of Chartered Accountants in Australia, will offer nearly 50 presentations from experts including leading national and international tax academics and tax practitioners on topics covering the spectrum of business tax issues.

The focus will be on options for tax reform based on a solid analysis of business tax changes to date and realistic paths to sustainable reforms. Both direct tax and indirect tax issues will be examined and particular attention will be paid to the taxation of savings, investments and businesses. The interaction of domestic and international tax rules will be covered as well as emerging key issues including environmental tax, natural resource tax, emissions trading, SMEs, venture capital, and much more.

Dr Ken Henry, Secretary to the Treasury and Chair of the Review of Australia's Future Tax System, will be the guest speaker at the colloquium dinner on Monday 23 February 2009.



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# Program

## Australian Business Tax Reform in Retrospect and Prospect

Monday 23 February, 10.30am to 5.15pm; dinner 7pm

Presenter	Institution	Working title
Graham Meyer	CEO, ICAA	Formal opening
Professor Chris Evans	UNSW	Opening comments
Emeritus Professor John Head	Monash University	Australian Business Income Tax Reform in Retrospect: An Analytical Perspective
Professor Graeme Cooper	Sydney University	Tax Reform in Retrospect: Where Did Ralph Go Wrong?
Professor Bernd Genser	University of Konstanz	Business and Investment Tax Options
Matt Hayes	KPMG	Business and Investment Tax Options: Commentary
Dr Eric Toder	Urban Institute, Washington	Taxation of Savings: Why and How?
Professor Julian Disney	UNSW	Taxation of Savings: Commentary
Dr Len Burman	Urban Institute, Washington	Capital Income Tax: Why and How?
Duncan Baxter	Blake Dawson	Capital Income Tax: Commentary
Professor Neil Brooks	York University, Canada	Conceptualising Tax Expenditures
A/Professor Kerrie Sadiq	University of Queensland	Conceptualising Tax Expenditures: Commentary

*Colloquium Dinner Guest speaker: Dr Ken Henry*

Tuesday 24 February, 9am to 6pm

Presenter	Institution	Working title
Professor Judith Freedman	Oxford University	Taxing SMEs
Alexis Kokkinos	Deloitte	Taxing SMEs: Commentary
Professor Neville Norman	Melbourne University	The Tax Treatment of Losses: Policy Options and Perspectives
Geoffrey Lehmann	ATRF	The Tax Treatment of Losses: Commentary
Kel Fitzalan	PricewaterhouseCoopers	Venture Capital and Entrepreneurship
Paul Van Bergen	KPMG	The Taxation of Research & Development
Rod Henderson	KPMG	Natural Resources Tax
Professor Claes Norberg	Lund University, Sweden	Taxation versus Accounting: The Continuing Debate
Richard Czerwick	Ernst & Young	Taxation versus Accounting: Commentary
Professor Tim Edgar	University of Western Ontario	Taxation of Financial Arrangements
Neil Ward	Deloitte	Taxation of Financial Arrangements: Commentary
Tony Stolarek	Ernst & Young	The Tax Treatment of Consolidations
Gordon Mackenzie	UNSW	The Tax Treatment of Consolidations: Commentary
A/Professor Michael Walpole	UNSW	Taxing Intangibles
Paul McNab	PricewaterhouseCoopers	Taxing Intangibles: Commentary

Wednesday 25 February, 9am to 5.30pm

Presenter	Institution	Working title
Professor Richard Vann	Sydney University	International Tax Treaty Issues
Christian Holle	PricewaterhouseCoopers	International Tax Treaty Issues: Commentary
Professor Robert Deutsch/ Roisin Arkwright	UNSW/KPMG	Taxing Foreign Residents in Australia
Jason Chang/Dr Philip Bender	KPMG	Taxing Foreign Residents in Australia: Commentary
Professor Lee Burns	Sydney University	Attribution of Foreign Entity Income
Anne Previtiera	PricewaterhouseCoopers	Attribution of Foreign Entity Income: Commentary
Professor David Duff	University of British Columbia	Tax Avoidance in the 21st Century
Tony Slater QC	Wentworth Chambers	Tax Avoidance in the 21st Century: Commentary
Professor John Freebairn	Melbourne University	Reform of State Taxation
Angela Melick	PricewaterhouseCoopers	Reform of State Taxation: Commentary
Peter Hill	Thomson Reuters	Taxation of Goods and Services in Australia - Past, Present and Future
Michael Evans	KPMG	Taxation of Goods and Services: Commentary
David Burns	Ernst & Young	Tax Implications of Emissions Trading Schemes
David Russell QC	Sir Harry Gibbs Chambers	Tax Implications of Emissions Trading Schemes: Commentary
Professor Rick Krever	Monash University	Closing comments

# Registration **Australian Business Tax Reform** in Retrospect and Prospect

## When & Where

**Mon - Wed, 23 - 25 February 2009**  
**Institute of Chartered Accountants in Australia**  
**33 Erskine Street, Sydney**

## Colloquium Program

The full colloquium program is available at:  
<http://www.atax.unsw.edu.au/news/Events.asp?type=&name=2175&year=2008>

Prior to the colloquium, participants will be emailed a password to access all papers online.

## Cost

**Full registration: \$1,210 GST inclusive**  
**Members of the ICAA or ATTA: \$858 GST inclusive**

The registration fee for the three day event includes morning and afternoon teas, lunches, and a colloquium dinner on Monday 23 February 2009.

Colloquium proceedings will subsequently be published as a book by Thomson Reuters. Registered delegates will receive a copy of the book (mailed to the address used for registration) when it is published soon after the colloquium.

## How to register

**Register online at** <http://ecommerce.buseco.monash.edu.au/product.asp?plD=111&clD=12>

## Further enquiries

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### Professor Rick Krever

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