### SPEAKER TITLES, BIOS AND ABSTRACTS

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<tr>
<th><strong>Patricia Apps</strong></th>
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<tr>
<td><strong>Title</strong></td>
<td>Income Taxation, Labour Supply and Saving</td>
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<tr>
<td><strong>Abstract</strong></td>
<td>Two of the most fundamental changes in the Australian economy since the middle of the 20th century have been the dramatic fall in fertility and the rise in female labour force participation. Over the same period the progressivity of the income tax has declined significantly, despite rising inequality, and the individual as the tax unit has been replaced by a system of “quasi-joint” taxation for families, creating high effective tax rates for partnered mothers as second earners. In this paper we draw on household survey data to show this direction of reform has been counter-productive, with strong negative effects on female labour supply and saving and, in turn, on productivity and the tax base. The analysis highlights the efficiency merits of a well-designed, individual based, income tax over a consumption tax.</td>
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<td><strong>Bio</strong></td>
<td>Patricia Apps is Professor of Public Economics, Faculty of Law, University of Sydney, Adjunct Professor, ANU and UTS, Fellow of the Academy of Social Sciences in Australia, and Research Fellow of the Institute of Labor Economics (IZA), Germany. Her research covers a wide range of areas in Public Economics. She has undertaken extensive analysis of the effects of tax policy on household labour supply, saving and fertility decisions, and has been a major contributor to the new literature on the economics of the household. Her publications have appeared in leading international journals including the <em>American Economic Review</em> and <em>Journal of Political Economy</em>. She is joint author of <em>Public Economics and the Household</em> (Cambridge University Press, 2009).</td>
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<th><strong>Siobhan Austen</strong></th>
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<td><strong>Title</strong></td>
<td>A gender impact assessment of Australia’s retirement income policy</td>
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<td><strong>Abstract</strong></td>
<td>This paper examines distributional and efficiency impacts of current tax settings for retirement savings and disbursement from a gender perspective. It also identifies a number of changes changes to Australia's retirement incomes policy settings that would improve gender equality and economic efficiency.</td>
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<td><strong>Bio</strong></td>
<td>Siobhan Austen is Associate Professor in the School of Economics and Finance at Curtin University and Director of the Women in Social and Economic Research (WISER) unit based at Curtin. Siobhan obtained a PhD from the University of Melbourne in 2001 for her thesis on the cultural aspects of labour markets. She is currently engaged on a range of research projects relating to women's status in the economy. These include projects on the gender wealth gap, retirement incomes, gender budgeting and the employment experiences and outcomes of mid-life women.</td>
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<th><strong>Valerie Braithwaite</strong></th>
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<td><strong>Title</strong></td>
<td>Tax and trust</td>
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<tr>
<td><strong>Abstract</strong></td>
<td>This paper takes a broader view of taxation as an institution of citizenship. It examines questions of why people pay tax, how they use taxation to express displeasure with government, and how surprisingly robust and uniform people’s</td>
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standards of good government are. Within healthy webs of relationships that envelop governments and communities is a form of defiance that white ants the system. Dismissive defiance, unlike its more contestable and vibrant sister, resistant defiance, is about bringing the system into disrepute and undermining functionality. Controlling dismissive defiance while preserving the expression of resistant defiance is the challenge of 21st century governance. Traditional approaches to taxation through law and economics risk boosting the traffic on the dismissive defiance pathway unless a broader societal view of taxation is incorporated into the analysis. One way of stating the aim is for a Google and a Starbucks that are not dismissively defiant in their gaming of the Australian Tax Office, but a Google and a Starbucks who aspire to be corporate citizens seen to pay their fair share.

Bio Valerie Braithwaite is a Professor at the ANU and an interdisciplinary social scientist with a disciplinary background in psychology. She has taught in social and clinical psychology programs at undergraduate and graduate level, and has held research appointments in gerontology in the NH&MRC Social Psychiatry Research Unit and in the Administration, Compliance and Governability Project in the Research School of Social Sciences at ANU. In 1988-89, she was Associate Director in the Research School of Social Sciences, from 1989-2005 Director of the Centre for Tax System Integrity and from 2006-2008 Head of the Regulatory Institutions Network in the Research School of Pacific and Asian Studies at the ANU. Currently, Valerie Braithwaite holds a professorial appointment in the Regulatory Institutions Network where she studies psychological processes in regulation and governance.

Rob Bray

Title 100 years of the minimum wage, income tax and transfers, what lessons for the future?

Abstract The Australian minimum wage has had an iconic role for much of the last century. The income of minimum wage earners is however also impacted on by the tax and transfer systems. This interaction has had much less of a research and policy focus. This is surprising as over the 100 years since 1915 while the real value of the minimum wage has increased by some $360 per week the disposable income of a single person on the wage has increased by $302 while that of a single breadwinner couple with two dependent children has increased by $815. These differences reflect the impact of both taxation and transfers, and can be seen as a consequence of both deliberate policies and as a side effect of others. In addition the changing tax and transfer system has had consequences for the wages system. A significant portion of these changes have occurred in the past 35 years. These changes also raise some significant challenges for future policy including the relationship between wage setting and the tax and transfer systems and potentially the introduction of earned income tax credits for those in low waged employment.

Bio Rob Bray joined the ANU in 2010 after a long career in the Australian Public Service. As an ANU researcher a significant part of his time has been spent undertaking commissioned research and evaluations. His research interests range across a wide span of social policy areas, including the interaction of social policy with the economy. This has included work on the interaction of the tax transfer system and the role of the Australian minimum wage. He has recently concluded work on a major evaluation of income management in the Northern Territory. His public service career involved working as a researcher, policy analyst, advisor, program developer and administrator. This included working on the 2008-09 Pension Review, as part of the Australia’s Future Tax System review.
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<th><strong>Richard Eccleston (with Neil Warren)</strong></th>
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This paper provides new insights the challenges associated with sharing the income tax base in the Australian federation by providing a brief overview of historical and comparative models of income tax base sharing in federal systems before presenting empirical modelling of the likely distributional consequences of relevant base sharing models. As is the case in comparable federations such as the United States and Canada, jurisdictions with lower wage levels and lower levels of labour market participation (due to market conditions and/or demographic factors) will have to impose slightly higher income tax levies or surcharges (greater tax effort) to receive a share of the income tax base which is proportional to their population. While such an outcome is at odds with the aims of Australia’s HFE regime, the fact that wealthier states, who are net donor under HFE, would be relative beneficiaries of income tax base sharing may help resolve the current conflict between states regarding the distribution of the GST among states and territories.

### Bio

Richard Eccleston is Professor of Political Science and founding Director of the Institute for the Study of Social Change at the University of Tasmania. Richard is the author of six books and over 50 articles and chapters on various aspects of comparative politics and economic policy. His specific expertise is in the politics of public finance and taxation reform having researched these topics around the world in recent years and was a 2014 Fulbright Senior Scholar (based in Washington DC). His most recent books (both ARC funded) are *The Dynamics of Global Economic Governance* (2014 – which examines the origins and effectiveness of attempts to regulate tax havens in the aftermath of the GFC) and *The Future of Federalism: Multi-level governance in an age of austerity* (forthcoming 2015).

### Andrew England

**Title**

Tax design and future income tax administration

**Bio**

Andrew England became the ATO’s First Assistant Commissioner for Integrated Tax Design in July 2013. Before that he was the ATO’s Chief Tax Counsel. Since joining the ATO in 1989, Andrew has worked in a wide range of areas, including tax policy and legislation, law interpretation, litigation, audit, risk assessment and management. Andrew has also worked in the Commonwealth Attorney-General’s Department, the Department of Prime Minister & Cabinet and the Treasury.

### Chris Evans (with Younedeok Lim, John Minas)

**Title**

Taxing personal capital gains in Australia: An alternative way forward

**Abstract**

A comprehensive regime for taxing capital gains has been a feature of Australia’s personal taxation system for nearly 30 years. The rationale for the inclusion of capital gains as a statutory extension to the income tax base is now well accepted, although there is somewhat less consensus about the extent to which gains should be included in the income base. Current policy dictates that capital gains are treated in a highly preferential manner, at considerable cost to the fisc and with significant implications for the equity, efficiency and simplicity of the tax system, a point noted in recent tax and financial system reviews such as the Henry Review and the Murray Enquiry, as well as in the Tax Discussion Paper released by the federal government in March 2015. This paper argues, on grounds of equity, efficiency and simplicity – and, importantly, on the grounds of fiscal sustainability – that the time is now right for consideration of the appropriateness of the existing preferences for individuals in the CGT regime. In particular it queries whether the 50 per cent CGT discount should continue to be available to individual taxpayers, and makes proposals for a reform that might lead to “improved” outcomes for the tax system and for Australia as a whole. In partial compensation for the removal of the 50 per cent CGT discount, the article considers the possible introduction of a CGT-free threshold (usually referred
to as an annual exempt amount or AEA). The paper supports its analysis with preliminary modelling of potential first round (static) and second round (dynamic) effects on tax revenue of such changes, concluding that the proposed changes would not only enhance the equity, efficiency and simplicity of the tax system going forward, but would also result in an overall revenue gain for the government.

Bio
Dr Chris Evans is Professor of Taxation in the UNSW Australia Business School and former Head of the Australian School of Taxation (Atax) at UNSW. He is also an International Research Fellow at the Centre for Business Taxation at Oxford University, an Extraordinary Professor at the University of Pretoria, an International Fellow of the Exeter University–Institute for Fiscal Studies Tax Administration Research Centre and a Senior Research Fellow at Monash University. He has researched and published prolifically in taxation, and is a co-author of two major textbooks on tax as well as being the Editor of Australian Tax Review.

Michael Graetz
Title
The challenges of twenty-first century tax reform

Abstract
Income taxes spread to the masses and throughout the world in the 20th Century. And the fundamental principles and institutions for international business taxation also came into place. GSTs (VATs) replaced customs duties and turnover taxes virtually everywhere. Government revenues are now facing new pressures in both developed and developing counties. Changes in the world economy, technological advances, and financial innovation have created new challenges for taxation. Capital income especially has become more difficult to tax as inequality of income and wealth has increased. What are the implications of these developments for tax policy and tax reform? Which taxes are most resistant to such forces? Is the current BEPS effort of the G-20 and the OECD a harbinger of a new era of international coordination and cooperation? Are new revenue sources available and practical?

Bio
Michael J. Graetz is a leading expert on national and international tax law. Professor Graetz joined the Columbia faculty in the fall of 2009 after holding faculty positions at Yale Law School for nearly 25 years. He has written many books on federal taxation, including a leading law school text, as well as more than 60 articles on a wide range of tax, international taxation, health policy, and social insurance issues. In addition to his teaching career, Graetz has held several positions in the federal government. He was Assistant to the Secretary and Special Counsel for the U.S. Department of the Treasury from January to June in 1992, and he was Deputy Assistant Secretary for Tax Policy at the U.S. Department of the Treasury from January of 1990 to December of 1991. He served on the Commissioner's Advisory Group of the Internal Revenue Service and previously in the Treasury Department in the Office of Tax Legislative Counsel during 1969-1972.

Professor Graetz has written or edited numerous books, including The End of Energy: The Unmaking of America's Environment, Security and Independence (MIT Press, 2011); 100 Million Unnecessary Returns: A Simple, Fair, and Competitive Tax Plan for the United States (Yale University Press 2007); Death by a Thousand Cuts: The Fight Over Taxing Inherited Wealth (with Ian Shapiro) (Princeton University Press 2005); Foundations of International Income Taxation, (Foundation Press 2003); and The U.S. Income Tax: What it Is, How it Got That Way and Where We Go From Here, (Norton 1999). He is also the author of the leading law school coursebook, Federal Income Taxation: Principles and Policies. He earned his B.B.A. from Emory University in 1966 and his LL.B. from the University of Virginia in 1969. Graetz has been a John Simon Guggenheim Memorial Fellow and he received an award from Esquire Magazine for courses and work in connection with provision of
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<td>Rob Heferen</td>
<td>The Tax Discussion Paper, Re:Think</td>
<td>Rob Heferen has been Deputy Secretary, Revenue Group, The Treasury since March 2011. Rob is the Federal Government’s principal tax policy adviser, and has overall responsibility for tax policy advice, tax legislation, revenue forecasting and other tax quantitative work at the Federal level. In this role Rob was the chair of the previous Government’s Specialist Reference Group on the Taxation of Multi-national Enterprises, a member of the Business Tax Working Group, and attends the Board of Taxation on behalf of the Secretary to the Treasury. He leads the current work in Australia dealing with Base Erosion Profit Sharing and has overall departmental responsibility for the Australian Government’s upcoming Tax White Paper. Rob was head of the Secretariat for Australia’s Future Tax System Review which reported late 2009. This report was the most comprehensive review of Australia’s tax system since the Asprey Report in 1975. Mr Heferen commenced work in the Australian Public Service in the Australian Customs Service in 1989. In 1994 he joined the Australian Tax Office before transferring to Treasury in 1997 to work on tax reform and, in particular the introduction of the Goods and Services Tax (GST) in 2000. He has also led Divisions responsible for Business tax, Corporate Governance, Commonwealth State Relations and Social Policy. In 2008 Mr Heferen led the secretariat to Australia’s Future Tax System Review, before being promoted to a Deputy Secretary in Department of Families, Housing, Community Services and Indigenous Affairs in January 2010.</td>
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<td>The Hon Dr Andrew Leigh MP</td>
<td>Remarks: Personal Income Tax</td>
<td>Federal Member for Fraser (ALP). Andrew grew up in Malaysia, Indonesia, Melbourne and Sydney. He studied Arts/Law (Hons) at the University of Sydney, and gained a PhD in Public Policy from Harvard University. In 2010, Andrew was elected as the Federal Member for Fraser. A former associate to Michael Kirby, Andrew’s last job before entering parliament was as an economics professor at the Australian National University. He was awarded the ‘Young Economist Award’, a prize given every two years by the Economics Society of Australia to the best Australian economist under 40. Much of his economic research has been devoted to the vast challenges of reducing poverty and disadvantage. He believes that rising inequality strains the social fabric and that too much inequality cleaves us one from another: occupying different suburbs, using different services, and losing our sense of shared purpose.</td>
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<td>Youngdeok Lim (with Chris Evans, John Minas)</td>
<td>Taxing personal capital gains in Australia: An alternative way forward</td>
<td>Abstract A comprehensive regime for taxing capital gains has been a feature of Australia’s personal taxation system for nearly 30 years. The rationale for the inclusion of capital gains as a statutory extension to the income tax base is now well accepted, although there is somewhat less consensus about the extent to which gains should be included in the income base. Current policy dictates that capital gains are treated in a highly preferential manner, at considerable cost to the fisc and with significant implications for the equity, efficiency and simplicity of the tax system, a point noted in recent tax and financial system reviews such as the Henry Review and the Murray Enquiry, as well as in the Tax Discussion Paper released by the federal government in March 2015. This paper argues, on grounds of equity, efficiency and simplicity –</td>
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Bio
Dr Youngdeok Lim is a senior lecturer at the School of Accounting in UNSW Australia Business School. Currently he teaches financial accounting in the undergraduate program. He was a visiting scholar at Columbia Business School in New York. His research interests include conflicts of interest in financial analysts, tax avoidance, shareholder activism, mandatory audit firm rotation policy and supply chain risk management. He has published articles in leading academic journals including Contemporary Accounting Research, Auditing: a Journal of Practice and Theory, Journal of Banking and Finance, British Journal of Management, and eJournal of Tax Research.

John Minas (with Chris Evans, Youngdeok Kim)
Title
Taxing personal capital gains in Australia: An alternative way forward

Abstract
A comprehensive regime for taxing capital gains has been a feature of Australia’s personal taxation system for nearly 30 years. The rationale for the inclusion of capital gains as a statutory extension to the income tax base is now well accepted, although there is somewhat less consensus about the extent to which gains should be included in the income base. Current policy dictates that capital gains are treated in a highly preferential manner, at considerable cost to the fisc and with significant implications for the equity, efficiency and simplicity of the tax system, a point noted in recent tax and financial system reviews such as the Henry Review and the Murray Enquiry, as well as in the Tax Discussion Paper released by the federal government in March 2015. This paper argues, on grounds of equity, efficiency and simplicity – and, importantly, on the grounds of fiscal sustainability – that the time is now right for consideration of the appropriateness of the existing preferences for individuals in the CGT regime. In particular it queries whether the 50 per cent CGT discount should continue to be available to individual taxpayers, and makes proposals for a reform that might lead to “improved” outcomes for the tax system and for Australia as a whole. In partial compensation for the removal of the 50 per cent CGT discount, the article considers the possible introduction of a CGT-free threshold (usually referred to as an annual exempt amount or AEA). The paper supports its analysis with preliminary modelling of potential first round (static) and second round (dynamic) effects on tax revenue of such changes, concluding that the proposed changes would not only enhance the equity, efficiency and simplicity of the tax system going forward, but would also result in an overall revenue gain for the government.

Bio
John Minas is a lecturer in the Tasmanian School of Business and Economics, University of Tasmania. He teaches taxation law and financial accounting in the postgraduate program. He is a PhD candidate at the UNSW Australia Business School and has published journal articles in the eJournal of Tax Research, Australian Tax Forum and the Journal of the Australasian Tax Teachers Association.
### Julie Smith

**Title**  
State income taxes: the past and lessons for the future

**Abstract**  
Increasing economic integration heightens the difficulties of maintaining income tax system integrity. Contrasting with the key revenue raising role of VAT for northern European welfare states, the growth of Australia’s income taxation was the main source of funding for expansion of social protection measures since World War II. Tax reforms during World War II fundamentally changed the character of the Commonwealth’s income taxation, and underpinned its post-war transition to a ‘mass tax’. However, the Uniform Income Tax of 1942 was not based on a clean slate. Rather it was an income tax template based on the country’s state income taxes during the interwar period. It also relied on institutional and inbuilt mechanisms to redistribute national revenues across Australia’s economically diverse states.

This paper will review the economic constraints, trends and other features of State income taxation in the formative interwar period, and explore the relationship between these State tax policies and Commonwealth income tax design in the post war era. The paper identifies important institutional and economic constraints shaping interwar State income tax policies, and explores implications for the Commonwealth’s post-war income taxation. It concludes that there are some comparable issues for income taxation and federal financial arrangements in the current era of globalized economies.

**Bio**  
Dr Julie Smith is an Australian Research Council Future Fellow, currently at the Regulatory Institutions Network, CAP, ANU. She was a senior economist in the Australian and New Zealand Treasuries and at the Commonwealth Parliamentary Research Service at various times until 2001, and held appointments at the ANU’s Centre for Public and International Law, and the Federalism Research Centre, and the Research School of Social Sciences up to 2004. Dr Smith has authored two books on taxation policy (Taxing Popularity and Gambling Taxation in Australia), and has served as an honorary tax policy advisor to ACOSS since 1999. Her research interests include: Australian tax history, federal state finance, tax expenditures, gender aspects of taxation, gambling taxation and tobacco tax policy.

### Mark Bowler Smith

**Title**  
The Corporate Income Tax: What is it good for?

**Abstract**  
This article attempts a top-down analysis of what the corporate income tax is capable of achieving in terms of the public good. It considers how well the current configuration of the tax fares when weighed against the principles of equity, efficiency and simplicity. These principles, if carefully defined, provide an invaluable opportunity to think about the theoretical and practical limitations of any individual tax. Applying these principles to the corporate income tax results in the inescapable conclusion that it cannot be described as being an equitable, efficient or simple tax. However, given the need for incremental reform of our tax laws, the corporate income tax does have at least one saving grace: it can be a useful instrument of social and economic policy.

**Bio**  
Mark is currently a Senior Lecturer at the University of Auckland Department of Commercial Law. He is a UK qualified barrister with a PhD in corporate tax law from the University of Cambridge. He has spent the last eleven years researching, teaching and consulting on all aspects of tax law and policy. His current research focus is the integration of tax law, innovation policy and sustainable development.

### The Hon Angus Taylor MP

**Title**  
Opening Speech
Bio

**Federal Member for Hume (LNP)**

Prior to entering parliament Angus was a Director at Port Jackson Partners where he was a strategy and business advisor to a number of global and Australian companies and public sector organisations. He provided advice at a CEO and board level in the resources, agriculture, energy and infrastructure sectors. Prior to this he was a partner at global consulting firm McKinsey & Co. Angus has a Bachelor of Economics (First Class Honours and University Medal) and a Bachelor of Laws (Honours) from the University of Sydney. He also has a Master of Philosophy in Economics from Oxford, where he studied as a Rhodes Scholar. His thesis was in the field of competition policy.

At Port Jackson Partners Angus authored reports as part of the ANZ Bank Insight series. In 2010 Angus appeared before the Australian Competition Tribunal as an expert economist in the Pilbara rail access case. In his private capacity Angus has founded or advised a number of small, fast growing start-up businesses, many in the agriculture sector.

Antony Ting

**Title**

Corporate income tax and multinational enterprises – the way forward?

**Abstract**

Tax avoidance by multinational enterprises (“MNEs”) such as Apple and Google has not only led to the OECD Base Erosion Profit Shifting (“BEPS”) Project, but also highlights the ineffectiveness of the current international corporate income tax regimes. Transfer pricing is often the core issue of international tax structures of MNEs. Ideally, many BEPS issues may be resolved if the BEPS Project can substantially improve transfer pricing rules with respect to artificially generated intra-group transactions. However, the experience of the Project so far seems to suggest that a meaningful reform in this area may be an extremely difficult challenge for the OECD to achieve. The politics of BEPS also suggest that an effective reform of transfer pricing rules to address tax avoidance of MNEs may not be possible at least in the foreseeable future. While the OECD strives to develop its anti-BEPS recommendations on an international consensus basis, research has revealed that the US government has been knowingly facilitating its MNEs to avoid foreign income taxes. More importantly, the US’s involvement in the BEPS project has been described by a prominent US tax commentator as a “polite pretense of participation with quiet undermining”. This puts more doubt on whether the Project can achieve a meaningful reform of the international corporate income tax regime to address the BEPS issues.

The aim of this paper is twofold. First, it reviews and evaluates the political obstacles imposed on the BEPS Project, in particular in respect of transfer pricing issues. Second, if we accept that the current transfer pricing regime may not be improved substantially at least in the foreseeable future, this paper suggests that a second best solution may be a general anti-BEPS rule (“GABR”). It attempts to identify the key structural elements of a GABR by critically analysing the UK’s Diverted Profits Tax. The findings may facilitate the development of a model GABR, which may be adopted by countries that are determined to protect their corporate tax bases from BEPS by MNEs.

Bio

Dr Antony Ting is Associate Professor at the University of Sydney Business School. He is an internationally recognised scholar on the taxation of corporate groups and international tax avoidance by multinational enterprises. He publishes regularly in leading domestic and international taxation law journals, including British Tax Review, Canadian Tax Journal and Australian Tax Forum. Antony’s research on the taxation of corporate groups under consolidation is published as a monograph by the Cambridge University Press, UK. He is also the author of a leading Australian taxation law textbook. Antony is a regular commentator on taxation issues in the...
media in both Australia and overseas.

**Richard Vann**

**Title**

Taxation of Small Business in Australia

**Abstract**

This paper considers the following issues in the taxation of small business: the Policy framework; the current taxation regimes for small business in Australia and its history; and possible reforms of the system in an income tax framework.

**Bio**

Richard J Vann is Challis Professor of Law at the University of Sydney. In 2006 he was William K Jacobs Jr Visiting Professor at Harvard Law School and he has taught regularly at New York University School of Law and the School of Advanced Study, University of London. He specialises in corporate, comparative and international taxation. He is a graduate of the University of Queensland, Australia and Oxford University, UK.

**Neil Warren (with Richard Eccleston)**

**Title**

The devil is in the detail: The distributional consequences of income tax sharing in the Australian federation.

**Abstract**

2015 marks the 100th anniversary of the introduction of the federal income tax. Not only has the scope and significance of the federal income tax been remarkably constant over the period (and especially since WW2), but the debates about how the power to tax income should be allocated within the Australian federation which were prominent in the first half of the 20th century are once again coming to the fore. This paper analyses one significant but hitherto neglected aspect of the current debate concerning proposals for the Commonwealth to share the income tax base with the states: notably the differential impact which various base sharing models would have across the states and territories. This paper provides new insights the challenges associated with sharing the income tax base in the Australian federation by providing a brief overview of historical and comparative models of income tax base sharing in federal systems before presenting empirical modelling of the likely distributional consequences of relevant base sharing models. As is the case in comparable federations such as the United States and Canada, jurisdictions with lower wage levels and lower levels of labour market participation (due to market conditions and/or demographic factors) will have to impose slightly higher income tax levies or surcharges (greater tax effort) to receive a share of the income tax base which is proportional to their population. While such an outcome is at odds with the aims of Australia's HFE regime, the fact that wealthier states, who are net donor under HFE, would be relative beneficiaries of income tax base sharing may help resolve the current conflict between states regarding the distribution of the GST among states and territories.

**Bio**

Neil Warren is Professor at the University of New South Wales Business School. His academic interests are in public sector economics with a special focus on taxation policy and fiscal federalism. He is a leader in his field of expertise and has been the recipient of several grants and the organiser of numerous conferences. He has also consulted widely, preparing numerous reports for State and Federal Government agencies, chaired two State reviews, provided expert opinion to government inquiries and Parliamentary Committees, and advice to political parties and welfare and industry groups.