GLOBAL CHALLENGES IN TAX ADMINISTRATION

Editors: Rodney Fisher and Michael Walpole
# Contents

Introduction........................................................................................................... vii  
Contributor Affiliations ......................................................................................... ix  
Opening Address  
Sir Anthony Mason AC KBE .................................................................................. 1  

## Part 1 – Administration challenges

The Art of Tax Administration: Two Years on  
Michael Carmody, Commissioner of Taxation, Australia........................................ 5  
Tax Administration for all Taxpayers  
David Vos, Inspector General of Taxation ................................................................. 12  
Towards Community Ownership of the Tax System: the Taxation Ombudsman’s Perspective  
Philip Moss .............................................................................................................. 23  

## Part 2 – Globalisation challenges and opportunities

Double Tax Conventions’ Beneficial Ownership Rules in the Context of the Taxation of Trusts  
John Prebble ............................................................................................................ 30  
New Zealand Double Tax Treaty Policy and Practice  
Dr David White ...................................................................................................... 45  
Rendering unto Other Peoples’ Caesars: Globalisation Comes to Tax Collection  
Philip Burgess ....................................................................................................... 58  
Is an International Tax Organisation an Appropriate Forum for Administering Binding Rulings and Apas?  
Adrian Sawyer ...................................................................................................... 67  
New Modalities in Tax Decision-Making: Applying European Experience to Australia  
Dr Yuri Grbich ......................................................................................................... 98  

## Part 3 – Legal and legislative challenges

The Role for Judicial Review of Tax Decisions  
Rodney Fisher ....................................................................................................... 123  
Judicial Control of Tax Negotiation  
Sandra Eden .......................................................................................................... 139  
The Changing Nature of Work: has the Australian Taxation Office Kept Pace?  
Dr Margaret McKerchar, Cynthia Coleman .......................................................... 158  
The Effect of the Human Rights Act 1998 on Taxation Policy and Administration  
Natalie Lee ........................................................................................................... 168  

## Part 4 – Tax system design challenges

‘Getting Personal’ – a Tax Model for the Future  
Paul Drum ............................................................................................................... 191  
Diminishing Returns: the Case for Reduced Annual Filing for Personal Income Taxpayers in Australia  
Dr Chris Evans ..................................................................................................... 208
Globalisation, Innovation and Information Sharing in Tax Systems: the Australian Experience of the Diffusion and Adoption of Electronic Lodgement
Dr Liane Turner, Christina Apelt ................................................................. 221

Choosing the Right Organisation for VAT Administration: the Impact of VAT Design
Jacqueline McManus .................................................................................. 245

Part 5 – Compliance challenges

Filing Self Assessment Tax Returns by Internet: the Impact on Taxpayer Compliance in the UK
Ann Hansford, Catherine Pilkington and Andrew Lymer ............................... 256

Identifying the Psychological Costs of Tax Compliance
Robin Woellner, Cynthia Coleman, Dr Margaret McKerchar, Michael Walpole and
Julie Zetler .................................................................................................... 268

The Compliance Costs of the GST to Small Business: Some Preliminary Results Based on a Case Study Approach
Dr Binh Tran-Nam, Dr John Glover ............................................................. 288

Perceptions of Tax Evasion as a Crime
Stewart Karlinsky, Hughlene Burton, Cynthia Blanthorne .............................. 303

The Evolution of the Informal Economy and Tax Evasion in Croatia
Dr Katarina Ott ............................................................................................ 313

New Zealand’s Fringe Benefit Tax 20 Years on: an Empirical Investigation into Employers’ Perceptions
Shirley Carr, Carrol Chan ........................................................................... 322

Index ............................................................................................................ 341