

# **CATALOGUE OF PUBLICATIONS**

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3. **Intergovernmental Financial Relations in Australia**
4. **The States and the GST – Demystifying Australian Federal/State Financial Arrangements**

### **Research Studies Series**

#### ***1. Taxpayer Attitudes to Tax Avoidance and Evasion***

Ian Wallschutzky

This volume contains the results of a questionnaire submitted to a cross section of the community by Dr. Ian Wallschutzky, Department of Commerce, University of Newcastle. The results of the survey confirmed a widespread view that the current taxation regime was inequitable. However, they revealed some unexpected attitudes to various aspects of avoidance and evasion and cast doubt on the validity of some widely held theories as to how community confidence in the taxation system may be enhanced. The survey contains much information on community attitudes which will be of interest not only to taxation specialists but also to political leaders, sociologists and welfare workers.

ISBN 0-949482 09 9 • ISSN 0 817 4679

63 pages

1985

\$13.20

## 2. *Tax Credits and Reform of the Tax and Social Security Systems*

Daryl Dixon, Chris Foster, Phil Gallagher

This volume contains a proposal for the integration of the taxation and social security systems developed by the authors, all of whom were associated with the policy Co-ordination Unit of the Department of Community Services.

The proposal was designed to overcome problems of compensating low income earners for major changes in the tax system whether it be through trends towards a broad based consumption tax or other changes such as the suggested abolition of the tax threshold.

The proposal goes much further, representing a comprehensive reform package which has as its centrepiece the notion of refundable tax credits, structured in such a way as to promote both equity and efficiency. Other elements of the proposal include the non-taxation of pensioners and beneficiaries, a part year tax system, lower marginal tax rates, a general withholding tax and a number of income base broadening measures.

ISBN 0 949482 12 9 • ISSN 0 817 4679                      50 pages                      1985                      \$8.25

## 3. *Reform of Fringe Benefits Taxation*

John Elmgreen

This survey includes a summary of arguments for and against fringe benefits taxation, an examination of overseas legislation on the topic and a detailed examination of many individual types of benefits including the valuation and administrative considerations relating thereto. The study contains a comparison of the author's conclusions with the 1985 proposals of the Australian Government.

ISBN 0 949482 15 3 • ISSN 0 817 4679                      236 pages                      1986                      \$22.00

## 4. *Some Macroeconomic Effects of a Shift from Personal Income to Expenditure Taxes*

Victor E. Argy and A. W. Hooke

This text is a component of an extensive research project commissioned by the Foundation on the macroeconomic implications of a possible shift towards a greater reliance on indirect taxation. The aim of the authors from Macquarie University was to dispel the uncertainty of the implications of such shift on such variables as the growth rate, the level of employment, the rate of inflation, interest rates and the value of the Australian dollar.

ISBN 0 949482 16 1 • ISSN 0 817 4679                      48 pages                      1986                      \$13.20

## 5. *Implications for Tax Revenue and the Distribution of the Tax Burden of Personal Income Tax Reforms*

David J. Collins and Graham M. Madden

This study was produced because of the authors' contention that lack of information at present available had inhibited public discussion on reform of the tax system. This problem is addressed by undertaking two particular types of quantitative analysis — the effects of specific changes on tax revenue and on the distribution of the personal tax burden.

Based on computer programmes produced by Professor Collins the study presents estimates of the revenue cost of rate scale reductions, the effect of rate scale changes on average taxpayer liabilities and similar information in relation to changes in tax thresholds. Other labels provide information on results of varying dependents' rebates and the introduction of State and Federal tax surcharges. A menu of income tax reductions available at a revenue cost of \$200 million under the 1987-88 regime is provided and a comparison is made of the relative costs of flat and linear taxes.

ISBN 0-949482 21 8 • ISSN 0 817 4679                      21 pages                      1987                      \$8.25

## 6. *The Distributional Impact of a Change in the Tax Mix in Australia*

Neil Warren

Although a greater concentration on indirect tax forming part of Option C of the Draft White Paper on Tax Reform, presented to the 1985 Taxation Summit was rejected, many economists, lawyers, accountants and members of the community generally believe that the introduction of a broad-based consumption tax in the not too far distant future is inevitable. In this study Dr. Warren examines the case for a move to indirect taxes, the form any indirect tax should take and what implications this would have for tax and welfare reforms. The ultimate objective of the study was to propose a tax and welfare reform package for Australia which is defensible in theory and realistic in its approach and which recognises that constructive debate in this area demands maximum information.

ISBN 0 949482 19 6 • ISSN 0 817 4679

123 pages

1987

\$16.50

## 7. *Taxation Support of Superannuation in Australia: Its Costs, Equity and Efficacy*

David M. Knox

This study assesses the presence and size of concessions under taxation arrangements existing before the mini-budget of 25 May 1983. Its results differ materially from those produced by the Federal Treasury. The author claims that this is due to the fact that the Treasury estimate is based on a single year snapshot, it underestimates the effect of the higher lump sum tax rates on existing members, it assumes that the tax rate paid on investment income should be the same as the marginal rate and it ignores any behavioural modification that would result from changes in the taxation arrangements.

The study concludes with recommendations to improve the efficacy and equity of occupational superannuation. These suggest that the size of future lump sum benefits should be restricted to \$60,000 with the balance taken in a pension or annuity, that a tax not exceeding 10 per cent be introduced on investment income and that the limit for contributions by self-employed persons be reviewed and expressed as a percentage of taxable salary.

ISBN 0-949482 22 6 • ISSN 0 817 4679

60 pages

1988

\$13.75

## 8. *The Effects of Tax Reform on Tax Evasion*

Ian Wallschutsky

The study was undertaken to assess what effects both administrative and substantive reforms to the Australian tax system since 1982 might have had on tax evasion. It repeats the survey work conducted in 1982 which tested the various hypotheses about taxpayers' motivations to evade tax. The aim of the study was to provide information on the following:

Taxpayers orientations to evade;

Taxpayers perceived opportunities for successful evasion;

The causes of tax evasion;

The extent of evasion;

Taxpayers' knowledge of aspects of the tax system.

ISBN 0 949482 23 4 • ISSN 0 817 4679

55 pages

1988

\$13.20

**9. *The Compliance Costs of Personal Income Taxation in Australia, 1986/87***

Jeff Pope, Richard Fayle and Mike Duncanson

The authors surveyed over 1000 individual taxpayers to ascertain the total compliance costs of personal income taxation in Australia for the tax year 1986/87. The information was obtained through a postal questionnaire undertaken in April/May 1988.

Results of the survey were re-weighted and grossed-up as appropriate in order to reflect the taxpaying population as a whole. The results show that the main determinants of compliance costs are the level of income and the type of tax form completed. Comparisons with respective USA and UK compliance costs are also made in the publication.

ISBN 0 949482 32 3 • ISSN 0 817 4679                      240 pages                      1990                      \$17.60

**10. *Indirect Tax Reform and Low Income Groups: An Assessment of the Methods of Compensation***

Peter Whiteford and Peter Saunders

Whiteford and Saunders analyse the compensation package proposed in the Government's Draft White Paper (DWP) of 1985 in which existing taxation and social security provide the basis for compensation. Their analysis points to the complexities in achieving adequate compensation for all low income groups and suggests that broadly satisfactory compensation measures can be developed. While the specific proposals in the DWP are generally appropriate for social security recipients the authors question whether this approach is suitable for low income groups outside the social security system. Further, the issue of dissavings among low income families is considered particularly important by the authors.

ISBN 0 949482 31 5 • ISSN 0 817 4679                      88 pages                      1990                      \$11.00

**11. *A Goods and Services Tax for Australia: An Evaluation of the National Farmers Federation Outlay Tax Reform Proposal.***

Neil Warren

The report examines the National Farmers Federation Outlay Tax Reform proposal which comprises the introduction of a New Zealand-type Goods and Services Tax (GST) to finance the abolition of the Wholesale Sales Tax (WST) and major cuts in petrol excise and customs duties. Warren concludes among other things that the reform measures offer significant gains to business through reduced taxes on inputs into production and the reduction in the distortion to resource allocation caused by outlay taxes. Major losers resulting from adoption of the reform measures, Warren argues, should be compensated through the existing social security system rather than through new social security mechanisms or modifications to the tax system.

ISBN 0 949482 34 X • ISSN 0 817 4679                      84 pages                      1990                      \$11.00

**12. *Measuring Income Under Inflation***

Richard Vann & Daryl Dixon

In periods of high inflation the measurement of income from capital is distorted. This volume explains the mechanisms by which this distortion occurs. It provides a comprehensive review of Australian and overseas proposals for dealing with this problem and concludes by presenting a proposed scheme of inflation adjustment to be adopted in the Australian context.

ISBN 0 949482 33 1 • ISSN 0 817 4679                      130 pages                      1990                      \$17.60

**13. *The Compliance Costs of Public Companies' Income Taxation in Australia 1986/8 7***

J. Pope, F. Fayle & D.L. Chen

Reports the results of an extensive study by a team from the University of Western Australia into the costs which public companies bear in meeting the requirements of company income taxation. Estimates are made of the absolute costs borne by companies, of the impact of these costs upon companies of different sizes and of the cash flow benefits accruing to companies.

ISBN 8 1490003 35 8 • ISSN 0 817 4679                      174 pages                      1991                      \$16.50

**14. *Tax, Super and the Age Pension***

David M. Knox

This paper reviews the impact that the 1988 changes to superannuation and the age pension have had on taxation. Three major studies are reviewed and a new model is offered which enables the long term cost of the taxation support provided to superannuation to be calculated and expressed as a percentage of providing a full age pension to each individual.

ISBN 0 949482 36 6 • ISSN 0 817 4679                      72 pages                      1991                      \$13.20

**15. *State Land Taxation: A Critical Review***

Barry F. Reece

This paper critically surveys three State policy reviews of land taxation made in 1990 and 1991. The problems created by asset inflation for land taxation prompted acceptance of recommendations to speed up the land valuation process and to partly simplify rate scales. However base broadening was rejected leaving land tax in Australia a discriminatory tax on business use of land. The study points to the contrast to New Zealand where land tax was abolished in 1991.

ISBN 0 949482 34 X • ISSN 0 817 4679                      72 pages                      1992                      \$22.00

**16. *Tax: History, Policy and Politics***

Neil Brooks

The manner in which the Goods and Services Tax was introduced in Canada provides lessons for Australia in any potential implementation of a GST. Professor Brooks' publication provides a history of Federal sales tax reform in Canada and analyses both the Canadian Goods and Services Tax and the package in which it was incorporated including compensation provisions.

ISBN 0 949482 42 0 • ISSN 0 817 4679                      170 pages                      1993                      \$21.00

**17. *The Compliance Costs of Employment-Related Taxation in Australia***

J. Pope, R. Fayle and D.L. Chen

A study of the compliance costs to business of payroll-related taxes that is PAYE income tax, Fringe benefits tax, the prescribed payments system and state payroll tax. One of a series of studies by the same authors which presents a comprehensive analysis of the compliance costs of the major taxes levied in Australia.

ISBN 0 949482 44 7 • ISSN 0 817 4679                      183 pages                      1993                      \$44.00

**18. *Ethics for Tax Practitioners***

Stan Ross

This survey was undertaken as an input into the review of standards of the tax profession. It represents the first comprehensive Australian study of ethical issues in tax practice in both the accounting and legal professions. It also examines the question of what ethical standards should be applicable to government tax officers. The advent of self-assessment makes this study a particularly important addition to the tax literature.

ISBN 0 949482 48 7 • ISSN 0 817 4679                      106 pages                      1993                      \$22.00

**19. *The Compliance Costs of Wholesale Sales Tax in Australia***

J. Pope, R. Fayle and D.L. Chen

This is the first survey of the costs imposed upon businesses in Australia by the Wholesale Sales Tax. The study has assumed particular significance since the rejection by voters in 1993 of a goods and services tax which means that more attention must be paid to improving the impact of the WST.

ISBN 0 949482 50 1 • ISSN 0 817 4679                      120 pages                      1993                      \$27.50

**20. *Taxation, Health Insurance and the Demand for Healthcare in Australia***

Kevin Forde

This paper analyses the impact of tax deductibility of private health insurance premiums on the demand for health services, on income distribution and on the private health insurance industry. It reviews overseas experience and the various proposals which have been put forward in the Australian context. This is a particularly timely study in view of the declining proportion of private health coverage in Australia and the implications of this decline for the Australian health system.

ISBN 0 949482 47 1 • ISSN 0 817 4679                      91 pages                      1995                      \$33.00

**21. *The Looming Fiscal Crisis and Australia's Indirect Tax Options***

Neil Warren

The result of the 1993 Federal election means that no Australian Government is likely, in the near future, to introduce a goods and services tax. The implementation of the promised personal and company income tax cuts means that the Federal Government, while promising to reduce the budget deficit, could significantly increase neither direct nor indirect taxes. This volume provides a careful analysis of the nature of Australia's current fiscal problem and of potential revenue sources. Taxes considered include the wholesale sales tax, a services tax, tourism taxes, turnover taxes, energy taxes and a supernormal profits tax.

ISBN 0 949482 8 • ISSN 0 817 4679                      98 pages                      1993                      \$22.00

**22. *Reforming the Taxation of Financial Arrangements: How many steps forward?***

Daniel Dangaard and Tom Valentine

This study is a contribution to the debate which was created by the release of *Taxation of Financial Arrangements: a Consultative Document* by the Australian Tax Office. The paper raises a number of important questions which needed to be resolved before the debate on this issue could be settled. The paper argues that the current system for taxing financial arrangements is ad hoc and haphazard. However, the paper suggests that the ATO proposals in the consultative document are inadequate, particularly the failure to adequately account for compliance costs and its non-neutral for impact.

ISBN 0 949482 52 8 • ISSN 0 817 4679                      76 pages                      1994                      \$28.60

**23. *The Compliance Costs of Companies Income Taxation in Australia***

J Pope, R Fayle and D L Chen

This study into the compliance costs of companies' income taxation is the first to be undertaken in Australia. It extends an earlier study into the compliance costs of public companies income taxation in 1986-87. The paper seeks to focus on the time and money spent in meeting the statutory requirements of companies' income tax. The findings of the study are controversial to highlight the importance of compliance costs being explicitly addressed by decision-makers in Australia. Of particular concern was the finding that 96% of companies incurred higher compliance costs than remitted income tax. The tax compliance burden on small companies is therefore quite owners.

ISBN 0 949482 38 2 • ISSN 0 847 4679                      110 pages                      1995                      \$33.00

**24. *Social Security Contributions: An Australian Perspective***

Peter Saunders

Australia stands out amongst the OECD and Asian countries as one with almost no reliance on such security taxes. In some countries, social security taxes razor around half of total tax revenue. The recent introduction of compulsory superannuation schemes operated by the private sector has meant that the scope for a significant role for Social Security levies has been reduced. The paper examines the various ways Social Security levies could be used to fund different government programs. The study recommends that contributory levies on the considered for the funding of the provision of long-term care in Australia.

ISBN 0 949482 55 2 • ISSN 0 817 4679                      169 pages                      1995                      \$49.50

**25. *The Taxation of Company and Business Income***

Terry Dwyer and J.T Larkin

This study examines the current Australian company tax imputation system and business income taxation. Various for potential improvement are considered which are consistent with the taxation principles underlying imputation and which are conducive to a more equitable inefficient tax system. The underlying deficiencies of the current system are highlighted as its failure to follow through the principal of imputation further towards integration of company and personal income taxation. The study argues that short of full integration, it is possible to make considerable improvement to the system of company tax so that companies and their shareholders are not disadvantaged as against partnerships, trusts and other non-corporate conduits for business income. In regard to measuring business income as opposed to its tracing to its ultimate beneficial recipients, the study suggests a need to recognise that a range of costs which are presently non-deductible or which are written off too slowly should be made deductible or written off more quickly.

ISBN 0 949482 54 4 • ISSN 0 817 4679                      101 pages                      1995                      \$49.50

**26. *The Joy of Tax: Directions for Tax Reform in Australia***

Howard Pender

This study begins with an overview of the Australian tax system and how it differs in terms of its structure from those in other Asian and OECD countries. The constitutional limitations on tax design are then considered, with a particular focus on the constraints this place on State taxation. The study then examines the taxation of capital and wealth as well as labour. Some attention is also given to the taxation of the use of, or the right to use, public wealth (such as roads) and public assets (such as the environment).

ISBN 0 949482 58 7 • ISSN 0 817 4679                      168 pages                      1997                      \$44.00

**27. *Compliance Cost Control: A Review of Tax Impact Statements in the OECD***

Chris Evans and Michael Walpole

This report examines the extent to which OECD members use taxation impact statements as part of the process of developing tax policies and legislation. Tax impact statements are attempts to provide, monitor and control the compliance costs impact of tax changes. The report also evaluates the effectiveness of such statements where they are used in the OECD, and assesses the role in the Australian context. The report presents the results from an in -depth survey of OECD members and their satisfaction with the use of taxation impact statements.

ISBN 0 949482 62X • ISSN 0 817 4679                      115 pages                      1999                      \$49.50

**28. *Interest in Non-Resident Trusts: A Review of the Conflicting Income Tax Regimes***

Lee Burns and Richard Krever

This book outlines the basic operation of regimes which relate to the taxation of Australian trusts deriving foreign source income and a taxation of Australian residents with interest in these foreign trusts. The layering of regime on regime under the current structure means the rules are probably amongst the most complex in Australia's international tax system. Particular attention is given to the policy objectives underlying these

regimes, the application of reconciliation rules and through the benefits from a tighter targeting of the different regimes and a clearer delineation between them to eliminate overlaps and inconsistencies.

ISBN 0 949482 625 • ISSN 0 817 4679

140 pages

1997

\$55.00

### **29. *Fringe Benefits Tax: Time for a Rethink***

Geoff Carmody

Is the present Australian tax treatment of fringe benefits appropriate? Should they be a separate fringe benefits tax system, focused on employers, alongside the PAYE/personal income tax system, rather than a single system taxing cash and other forms of income in the same way? Is the status quo too costly in terms of administration and compliance costs? The broad conclusion of this report is that there are strong grounds for moving away from the present FBT system, which was initially introduced as a transitional means of taxing fringe benefits, towards integration of the taxation of fringe benefits into the PAYE/personal income tax system. The present FBT system is complex, costly with which to comply, hated by employers, and frequently and unfair as between different employees.

ISBN 0 949482 65X • ISSN 0 817 4679

76 pages

1998

\$38.50

### **30. *Understanding Consumption Taxes: Everyone's Guide***

David Collins and Neil Warren

While everyone pays taxes, not everyone understands why and how they come to be borne by them. There is no doubt though that the tax induced pain in the hip pocket nerve makes everyone take a personal interest in taxes imposed on them. What this report seeks to do is to provide a new impartial source of information on the need for the reform of consumption taxes in Australia.

This publication is easily read and highly accessible to those unfamiliar with the case for and designed off consumption taxes around the world.

ISBN 0 949482 668 • ISSN 0 817 4679

68 pages

1998

\$22.00

### **31. *Tax Facts and Tax Reform***

Neil Warren

Any debate over the merits of different tax systems and various reform options are typically highly controversial and it is not surprising that unanimity of views is really achieved. This report is structured in such a way as to inform the reader about a broad range of tax issues by presenting them with the tax facts. With these facts, we hope the reader will gain an insight into the operation of the Australian tax system that will enable them to make an informed decision about the future direction of tax reform in Australia.

This report begins by reviewing the Australian tax system in an international context and seeing how it fares. Also, the focus on the issues that have pushed tax reform back on the political agenda at both the Commonwealth and State levels of government in Australia. The report then proceeds to work its way through a number of important issues that have been the subject of particular debate. While most attention is given to Commonwealth taxes, some attention is given to particular State taxes, especially the payroll tax.

ISBN 0 949482 676 • ISSN 0 817 4679

147 pages

1998

\$38.50

### **32. *Gambling Taxation in Australia***

Julie Smith

In recent years, there has been rising public concern at links between the growth of gambling and government gambling taxation. This paper sets out to critically review gambling taxation in Australia, in the context of Federal-State financial relations and tax policy debate. It examines the level, pattern and trend of gambling taxation in Australia, and assesses current gaming taxes against the conventional revenue, distributional, and efficiency objectives of taxation. It also considers potential negative effects of these receipts, and the revenue cost of gambling tax concessions and subsidies. It then assesses the overall cost and benefits of State governments relying on gambling revenues as a taxation strategy.

ISBN 0 949482 641 • ISSN 0 817 4679 109 pages 1998 \$44.00

### **33. *Taxing Cars: Fleecing the Fleet or Subsidising the Smog?***

Howard Pender

This paper deals with the Australian approach to taxing vehicle ownership. The paper poses three questions. Firstly, are motorists lightly or heavily taxed? Secondly, should they be heavily taxed? Thirdly, what is the appropriate balance between taxes on vehicle ownership and use? The paper considers changes to existing tax design and also describes and assesses the merits of electronic road pricing. Both options might be used to increase the geographic differentiation of road use charges, and electronic road pricing could be used to introduce time of day variations. Existing taxes on vehicle ownership and used should be viewed first as *charges* then, if relevant, *excess* taxes. Much public policy debate on this area of tax in Australia has failed to recognise that, from an economic efficiency perspective theories a *right* level of the *charge* component.

ISBN 0 949482 692 • ISSN 0 817 467 73 pages 1999 \$44.00

### **34. *The Impact of the GST Package on Commonwealth- State Financial Relations?***

David Collins

The Federal Government's GST package involved major reform of financial relations between the Commonwealth and the States. It included earmarking of all GST revenue for the States and distribution of that revenue on fiscal equalisation principles. Other provisions included abolition of Financial Assistance Grants to the States, the wholesale sales tax and selected State taxes.

This monograph provides comprehensive analysis of the impact of the full GST package on Australian federal financial relations and proposes measures by which the package could be improved.

ISBN 0 949482 71 4 • ISSN 0 817 4679 73 pages 2000 \$44.00

### **35. *State and Local Taxes in Australia: Towards Sustainability***

Stuart White, Kaarina Sarac, Karen Bubna-Litic, Jessica Samson and Chris Riedy

This study examines the extent to which state and local government taxes and charges in Australia (using NSW as a principal case study) are compatible with principles of sustainability.

The project focussed on determining what possible changes could be made in the type and extent of state and local charges, which could improve the compatibility with principles of sustainability.

The relationship of State taxes to Commonwealth taxation was also analysed. The kinds of taxes and charges examined related to resource use (e.g. water charges) and waste generation (solid waste generation, landfill and effluent), sustainable transport and land use (e.g. land tax, betterment tax).

ISBN 0 949482 72 2 • ISSN 0 817 4679 62 pages 2001 \$44.00

### **36. *The Cash Economy and Tax Reform***

Christopher Bajada

One of the arguments made for the introduction of a GST in Australia was its likely impact on the cash economy. This study by the Chris Bajada for the ATRF was the first review of the impact of the introduction of July 2000 Australian GST on the size of the cash economy.

The study shows that over the two decades before the introduction of the cash economy, it was on average about 15% of GDP in Australia. Following the introduction of the GST, the it declined to 12.9% of GDP by September 2000 - but it had crept back up to 13.6% of GDP by the following December. This trend is in common with the New Zealand and Canadian experience.

The study conjectures that this initial decline may be partly explained by the government's very public assertion that the cash economy was going to be hit hard by tax reform - resulting in some cash economy participants ceasing trading (at least temporarily) until they better understood the new tax system.

The study found that a major cause was the participation by the household sector in the cash economy, contributing approximately 55% of the total activities taking place in the cash economy, rather than the business sector. Of all businesses participating in the cash economy, the services and construction industries appear to be the largest contributors. The study notes that reducing participation by household in the cash economy is the challenge for governments in the future.

ISBN 0 949482 73 0 • ISSN 0 817 4679

77 pages

2001

\$49.50 (PDF Available)

### **37. *Metamorphosis of the Australasian Income tax: 1866 to 1922***

Peter Harris

The essential purpose of this study is to identify the origins of the Australian income tax and the influences that shaped it. The study seeks to demonstrate that the origins of the New Zealand income tax are inseparably interwoven with those of the Australian income tax. Studying the early income taxes of the Australia and New Zealand assists in understanding the structure and content of some of the central provisions of the present income taxes. What becomes clear is that the story of income taxes in the Australian colonies is one of provisions bouncing from law to law and their eventual metamorphosis into the Australian federal income tax of 1915.

Another reason why this study is important is because these early income taxes also influenced the income taxes of other countries. In some cases, such as South Africa, the influence was direct. However, it also seems that these early income taxes influenced the United Kingdom Colonial Model Income Tax of 1923 and, therefore, the income taxes of countries based on that Model.

ISBN 0 949482 75 7 • ISSN 0 817 4679

218 pages

2002

\$49.50 (PDF Available)

### **38. *The Hidden Costs of the Superannuation Surcharge Tax***

Jeff Pope, Prafula Fernandez and Van Le

This study into the Superannuation Surcharge Tax or SST concludes that SST is inefficient, inequitable, has high compliance costs on the superannuation industry, significantly increases some taxpayers' effective marginal income tax rates and lacks transparency within the overall tax system.

The SST is a hidden tax, with significant effects on the industry, many so-called higher income earners and, indirectly, on nearly all superannuation fund members. While it generated \$699 million in revenue in 2000/01, tax compliance costs of the SST on the superannuation industry was around \$76 million or 11% of SST tax revenue.

The research found a significant impact on marginal income tax rates such as the case of taxpayers with high superannuation contributions where the rate went from 48.5% up to between 64.2% and 67.6% for taxable incomes between \$65,720 and \$79,802 in 2000/01.

A key finding is that SST is now impacting at relatively lower income levels than when first introduced and close to the highest-rate threshold of \$60,000 for certain taxpayers who have high superannuation

contributions. In its survey of the superannuation industry the research found that around 80% of fund managers rated the abolition of SST as a high priority.

ISBN 0 949482 76 5 • ISSN 0 817 4679

97 pages

2003

\$49.50 (PDF Available)

### **39. *The Impact of Complexity upon Tax Compliance: A study of Australian Personal Taxpayers***

Margaret McKerchar

This study explores the impact of complexity upon unintentional non-compliance behaviour for personal taxpayers in Australia. While compliance behaviour has been a topic of considerable research internationally over the last three decades or so, attention has generally been focused on intentional compliance behaviour, and in particular, on tax evasion and the processes by which taxpayers form their intentions.

In contrast, unintentional non-compliance as an area of study has largely been ignored both overseas and in Australia. This is in spite of the apparent potential it offers for tax authorities seeking to achieve improvements in compliance.

These taxpayers have formed the intention to comply, but perhaps because of the complexity of the system itself, the outcome was not as they intended. It seems reasonable to expect that the tax authority would seek to remove or address such impediments to compliance where they were within its control or influence, and take advantage of all well intended taxpayers. This study notes that for tax authorities, action designed to address unintentional non-compliance behaviour by personal taxpayers may be both timelier and more effective in achieving improvements in compliance than developing and implementing strategies to either change taxpayers' attitudes or to limit opportunities for tax evasion.

ISBN 0 949482 77 3 • ISSN 0 817 4679

225 pages

2001

\$49.50 (PDF Available)

### **40. *Taxing Personal Capital Gains: Operating Cost Implications***

Chris Evans

This study investigates the impact of aspects of tax design on the operating costs of the tax system. It focuses on the Australian and UK regimes for taxing the capital gains of individuals, and contends that the compliance burden faced by personal taxpayers and the administrative costs incurred by revenue authorities are directly influenced by the design of the capital gains tax ("CGT") regimes in each country.

The study suggests that recent Australian changes to the CGT regime (particularly the removal of indexation and averaging provisions) are not perceived to have helped to alleviate the compliance cost burden, although the introduction of the 50% CGT discount has not exacerbated the problem. In contrast, the recent introduction of taper relief in the UK is unequivocally perceived by practitioners in that country to have increased CGT compliance costs. Partially as a result of this, the study shows that the contention that Australian CGT compliance costs are higher than those in the UK cannot be confirmed.

The study concludes by identifying specific legislative changes that would address many of the operational cost concerns that are evident throughout the study. These include the phasing out of the "grandfathering" exemption together with the introduction of an annual exempt amount, and the rationalisation of business concessions in Australia; and the abolition of taper relief and its possible replacement with a 50% exclusion in the UK. More importantly, it seeks a more principled approach to the taxation of capital gains in both countries, and emphasises that legislative change can and should only be enacted with a full and clear understanding of the operating cost implications of that change.

ISBN 0 949482 72 2 • ISSN 0 817 4679

341 pages

2003

\$49.50 (PDF Available)

### **41. *Tax Facts Fiction and Reform***

Neil Warren

This report builds on two earlier studies into these issues, the first undertaken in 1993 for the ATRF title *The Looming Fiscal Crisis* (Research Study 21). The second report was released by the ATRF as the debate on the direction of tax reform reached a peak in 1998 and was titled *Tax Facts and Tax Reform* (Research Study 31). This latter report provided a valuable overview of the tax system in 1998 and the path leading to calls for

substantial tax reform, subsequently making an important contribution to informing the tax reform debate on problems and potential solutions.

While many tax reforms have been introduced since the release of the 1998 study, call for further reforms persist. This 2004 report has four objectives.

Firstly, to outline the reforms introduced over the past six years. Secondly, to provide an overview of the current system. Thirdly, to detail the facts (and fiction) which continue to underpin the call for further tax reform. And finally, to outline some of the reform options available in response to particular tax policy concerns and the strategies adopted in other countries.

With this insight, it is hoped that the reader will be empowered to engage in the tax debate which ultimately has direct relevance for all of us.

ISBN 0 949482 80 3 • ISSN 0 817 4679                      285 pages                      2004                      \$75.00 (PDF Available)

#### **42.     *The Thirty Year Problem***

Richard Eccleston

Taxation policy has assumed a prominent position in Australian politics in recent years and this is particularly the case during election campaigns. From the National Tax Summit of 1985 to the bitterly contested 1993 federal election and the Howard Government's historic implementation of a GST in 2000, taxation issues have never been very far from the news headlines.

The Thirty Year Problem provides the first detailed assessment of the politics of Australian taxation published in over a decade. The book presents a systematic account of the account of the politics of Australian tax reform since the 1970s and then develops a clear explanation of what Prime Minister John Howard described as the 'Thirty Year Problem'. Eccleston argues that while historically entrenched political institutions and practices hampered the tax reform process in Australia, there are tentative signs of more a more collaborative approach to policy making in the taxation arena.

ISBN 0 949482 81 1 • ISSN 0 817 4679                      205 pages                      2005                      \$49.50 (PDF Available)

#### **43.     *Taxing Popularity***

Julie P Smith

This book grew from research on Australian taxation policy for a broader history of economic policy in Australia. The intention was to make accessible to social scientists interested in economic policy and history the background to current patterns of taxation in Australia. The author hopes that, by bringing together the diverse historical, economic and other material on taxation policy in this way, readers can gain a fuller understanding of what drives taxation policy and how this has affected the Australian economy and society, without their having to tackle the more esoteric and technical texts that tend to dominate the literature. The author also hopes that the book will encourage readers to delve more into the subject, and will further a greater understanding of the role of taxation in our society.

ISBN 0 949482 82 X • ISSN 0 817 4679                      261 pages                      2004                      \$49.50 (PDF Available)

#### **44.     *Is It Australia's? : Residency and Source Analysed***

Michael Dirkis

The primary objective of this report is to examine and assess the adequacy of residency and source (the so-called "rules of attachment") used in determining sufficient connection under the Australian income tax law. This examination is undertaken against the tax policy objectives of equity, efficiency, simplicity and the prevention of tax avoidance. A second objective, having evaluated and defined the adequacy of these rules, is to examine the avenues for reform that more closely satisfy the objectives noted. Dr. Dirkis concludes that the law of residency and the determination of source under Australia's income tax law is inadequate and in need of urgent reform.

ISBN 0 9752067-2-9 • ISSN 0 817 4679                      387 pages                      2005                      \$49.50 (PDF Available)

**45. *The Impact of the New Tax System on Australian Federalism***

David Hamill

A comprehensive paper by Dr David Hamill, former Treasurer of Queensland, on the impact of the new tax system on Australian federalism.

ISBN 0 9752067-3-7 • ISSN 0 817 4679

232 pages

2006

\$49.50 (PDF Available)

**46. *The Impact of the New Tax System on Australian Federalism***

Stephen Barkoczy and Daniel Sandler

Stephen Barkoczy and Daniel Sandler's "Government Venture Capital Incentives – A Multi-Jurisdictional Analysis" is a unique international comparative study that examines venture capital tax expenditure programs and related government spending and investment programs designed to support the growth of small and medium-sized enterprises ("SMEs"). The study focuses on schemes that operate in Australia and compares these with schemes that operate in the United States, Canada, the United Kingdom, Singapore, Malaysia and New Zealand.

ISBN 978-0-9752067-8-2 • ISSN 0 817 4679

230 pages

2007

\$49.50 (PDF Available)

**47. *Proposals for the Reform of the Taxation of Goodwill in Australia***

Michael Walpole

One of the most widespread and indeed burgeoning forms of intangible property is goodwill. Goodwill is not a concept that is new on the tax landscape but as more and more value finds its way into property that cannot be seen or touched, goodwill is one of the items of intangible property that attracts increasing attention – from tax authorities and taxpayers alike.

This work demonstrates how aspects of the law of goodwill infuse the tax law – from the duties on property levied by Australian States, through income tax laws to the federal capital gains tax, international tax and Goods and Services Tax. This unique cross sectional study of goodwill across the tax laws shows how these laws throw up anomalies and sometimes conflicting treatments of goodwill, with states taxing what the federal system relieves from tax and mixed signals and incentives being provided by the tax system in its application to goodwill. And yet there is not widespread agreement amongst the professions involved in tax as to what goodwill is. The legal and accounting meanings of the term parallel one another and often overlap but they are not the same.

The author argues that tax operates at the crossroads of accounting, law, and economics and there should be agreement on what goodwill is – and how it should be taxed. Any leakage of value from goodwill to some other related asset sets the tax system up for manipulation and distortion. Developing a coherent policy for the taxation of goodwill challenges us to agree on what it is – and how best to treat it consistent with desirable canons of taxation. This work identifies a set of desirable principles and tests the Australian tax treatment of goodwill against them. It concludes that reforms are required and identifies several options for consideration – principally a statutory definition of goodwill that will mean the professionals dealing with the tax system will have a common understanding, for tax purposes, of what goodwill is.

ISBN 978-0-9804017-8-3 • ISSN 0 817 4679

268 pages

2009

\$49.50 (PDF Available)

## Conference Series

### 1. *Taxation Issues of the 1980s*

John G. Head (Editor)

Professor John Head of Monash University is the editor of this publication which is an anthology of 21 papers presented at a conference organised by the Centre of Policy Studies at Monash University in August 1982. The 25 contributors to the volume include leading economists in Australia and overseas, among them Carl Shoup, Richard Musgrave, Peter Mieszkowski, Charles McLure Jnr, Sijbren Cnossen and Peter Groenewegen.

ISBN 0 949482 00 5 • ISSN 0 818 1616                      438 pages                      1983                      \$27.50

### 2. *Tax Avoidance and the Economy*

D.J. Collins (Editor)

This publication comprises the proceedings of a one-day conference held in 1983 under the auspices of the Economic Society of Australia, N.S.W. Branch.

Edited by David Collins, the publication contains contributions from P.W. McGabe, C. Emerson, P.D. Groenewegen, J.W. Nevile, P.L. Swan and R.W. Parsons.

ISBN 0 949482 06 4 • ISSN 0 818 1616                      64 pages                      1983                      \$11.00

### 3. *Major Issues in Australian Tax Reform*

D.J. Collins (Editor)

Edited by David Collins, this volume consists of papers presented at a Conference jointly organised by the Foundation and the Committee for Economic Development of Australia (CEDA).

The papers cover a wide range of contemporary thought on taxation matters presented by nine leading experts in their field. Written in clear and understandable language the papers present an excellent overview of the attitude to tax reform of business men, academics and the trade unions and indeed of the community as a whole.

ISBN 0 949482 10 2 • ISSN 0 818 1616                      92 pages                      1985                      \$11.00

### 4. *Reform of Business Taxation*

D.J. Collins (Editor)

This publication contains papers presented at a conference jointly organised by the Australian Tax Research Foundation and the Bureau of Industry Economics. The papers review in considerable depth the major issues involved in the design and reform of corporate taxation in Australia. Three of the issues considered in various papers have achieved particular significance in the aftermath of the National Tax Summit: the introduction of a capital gains tax and full imputation of company tax and a change in the tax treatment of income earned overseas. The papers in this volume provide a major basis for evaluation of these changes.

ISBN 0 949482 11 0 • ISSN 0 818 1616                      221 pages                      1985                      \$19.80

## 5. *Decision Making in the Australian Tax System*

D.J. Collins (Editor)

This volume contains the proceedings of a workshop held in Sydney in February–March 1985, on a subject which has been somewhat neglected in the past, but which will be of increasing importance in the future. The publication includes an Appendix on administrative and compliance costs of taxation, a subject which the Foundation subsequently adopted as one of its major studies.

The high calibre and diverse perspectives of the speakers and the participation of representatives of the Australian Taxation Office made this a most valuable contribution to the Foundation's 1985 programme, pointing the way to a number of issues which required research in the years ahead.

The volume was edited by Associate Research Directors, Gordon Cooper and Richard Vann.

ISBN 0 949482 14 5 • ISSN 0 818 1616                      200 pages                      1986                      \$19.00

## 6. *Changing the Tax Mix*

John G. Head

This publication contains the proceedings of a workshop held at Monash University early in 1985. It is edited by Professor John Head, Professor of Economics at Monash University and a member of the Board of Governors of the Foundation, who also organised the Conference.

Apart from a general review of major issues on the Australian tax reform agenda, the topics covered at the Conference included a general critique of the case for increased emphasis on indirect tax, the importance of incentive issues, the distributional effects of a major shift to indirect taxes and the problems of compensation, the relative merits of retail sales tax and VAT, capital gains and wealth taxes, the choice between the single individual and the family unit as the basis for income tax, the implications of changes in federal/state relations and other political issues.

The volume includes contributions from five overseas experts, as well as a number of Australian academics and government representatives.

ISBN 0 949482 13 7 • ISSN 0 818 1616                      400 pages                      1988                      \$27.50

## 7. *Taxation and the Rural Economy*

D.J. Collins (Editor)

This volume consists of a series of papers presented at the Australian Economics Congress held at the Australian National University, Canberra in 1988. Contributors to the volume include Alan Preston, Bill Curran, Peter Minnis and Frances Freeman, Augustus Hooke, Anthony Chisholm, David Collins, Geoffrey Edwards and John Freebairn.

Contributors provide an overview of the taxation arrangements for the rural industry, some quantifications of the effects of the income averaging provisions, tax reform, and the implications for the rural industry of capital gains tax, fringe benefits tax, excise taxes and a broad based consumption tax.

ISBN 0 949482 24 2 • ISSN 0 818 1616                      104 pages                      1988                      \$16.50

## 8. *Australian Tax Reform — In Retrospect and Prospect*

John G. Head (Editor)

The publication contains 19 papers presented at an international conference on the subject held at Monash University in December 1986. Most of the papers have been revised to take some account of subsequent developments up to the end of 1987 and additional papers by Geoffrey Bascand and John Piggott on the conference theme have been substituted for their original contributions.

Contributors to the volume include leading economists in Australia and overseas, among them John Bossons, Sijbren Cnossen, Charles McLure, Patricia Apps, Geoffrey Brennan, John Piggott and Geoffrey Bascand. Apart from a general overview and international perspectives, topics covered at the conference include US

and NZ tax reform; taxation of fringe benefits; capital gains; indexation and imputation; international aspects of tax reform in Australia; business tax reform; retirement savings; comparative analysis of income tax and transfer options; implications of alternative tax bases; technical superiority of VAT over RST; VAT for Australia; changes in Australian tax incidence; modelling Australian indirect tax reform; and short run macroeconomic effects of tax mix changes.

ISBN 0 949482 29 3 • ISSN 0 818 1616                      531 pages                      1989                      \$33.00

**9.        *State Taxation: Assessing the New South Wales State Tax Task Force Report***

The proceedings of a public forum held on 14 December 1988 to assess the New South Wales Tax Task Force Report are incorporated in this volume. Contributors identified issues of importance relevant to special interest groups including business, professional, rural workers, finance, small business and state government(s). Chairman was David Collins.

Contributors to the Forum were the Hon. Nick Greiner (Premier of NSW), Sir Hermann Black (Chairman of the Foundation), Bruce Buchanan (NSW Office of State Revenue), Michael Easson (Labor Council of NSW), Bob Graham (Westpac), Paul Greenwood (representing Small Business), John Nieuwenhuysen (University of Melbourne), Martin Soutter (Business Council of Australia), Bill Wallace (Mallesons Stephen Jaques), Bernie Walrut (Thomson Simmons and Co.) and Stephen Ware (NSW Farmers Federation).

ISBN 0 949482 26 9 • ISSN 0 818 1616                      100 pages                      1989                      \$16.50

**10.       -**

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In both the tax and regulatory sphere Australian treatment of charities and philanthropies is unique. The tax rules affecting these bodies are amongst the most generous in the world. This paper addresses two separate but related topics — the treatment of charities and philanthropies and intervention by the government to regulate their activities. The propositions and conclusions of later papers necessarily follow on presumptions established in earlier ones.

ISBN 0 949482 37 4 • ISSN 0 818 1616                      135 pages                      1991                      \$15.40

**12.       *Fightback! An Economic Assessment***

John G. Head (Editor)

Papers from a conference held at Monash University in mid 1992 with some papers updated to take account of changes incorporated in Fightback! Mark II. The volume contains 28 contributions analysing most aspects of Fightback!

ISBN 0 949482 43 9 • ISSN 0 818 1616                      565 pages                      1992                      \$49.50

**13.       *Vertical Fiscal Imbalance and the Allocation of Taxing Powers***

D.J. Collins (Editor)

The implications of the imbalance in Australia between the taxation powers and the expenditure responsibilities of the three levels of government have been the subject of much political and academic scrutiny in recent times. This volume reproduces papers presented to a 1992 conference organised by the Australian Tax Research Foundation. Particular attention is devoted to the possibility of State income taxes.

ISBN 0 949482 46 3 • ISSN 0 818 1616                      342 pages                      1993                      \$49.50

**14.       *Taxation and the Environment***

Dodo Thampapillai (Editor)

Papers presented at a 1993 Australian Tax Research Foundation Conference examining appropriate tax policies for maintaining and improving the environment. Papers look at policies in an international

perspective and at appropriate policies for particular sections of the economy for example manufacturing and forest products.

ISBN 0-949482 45 5 • ISSN 0 818 1616                      127 pages                      1995                      \$49.50

**15.     *Rural Income Taxation***

Deborah Peterson and Neil Warren (editors)

This volume report on the proceedings of a conference organised by the AARES and the ATRF in Perth at the University of Western Australia in February 1995. The volume covers all aspects of rule income taxation and brings together papers presented by some of the leading authorities on this issue in Australia and New Zealand.

ISBN 0 949482 56 0 • ISSN 0 818 1616                      136 pages                      1995                      \$49.50

**16.     *Tax Units and Tax Rate Scale***

John G. Head and Richard Krever (editors)

This volume contributes to the important and ongoing debate over the income tax unit and the design of tax rates scale. Papers include those on methods of preventing income splitting, the US debate on joint filing, and the Australian debate over the efficiency and equity implications of income splitting. This volume is a useful review of the issues and highlights how philosophical issues drive much of the income splitting debate.

ISBN 0 949482 59 5 • ISSN 0 818 1616                      213 pages                      1996                      \$49.50

**17.     *Tax Avoidance and the Rule of Law***

Graeme Cooper (editor)

This volume reports on the conference organised by the ATRF in Sydney in May 1995. Some six international speakers participated as well a number of Austrian speakers. The conference explores tensions between a general anti-avoidance rule (GAAR) sometimes enacted in tax legislation and other important values in a constitutional democracy, particularly the concept of the rule of law and asserted principles of human rights. The topics examine the appropriate extent of discretion given to administration, notions of civil liberties, and the concept of judicial, administrative and legislative responsibility with respect to taxpayers' tax avoidance initiatives.

ISBN 0 949482 60 9 • ISSN 0 818 1616                      384 pages                      1997                      \$55.00

**18.     *Company Tax Systems***

Lee Burns and Richard Krever (editors)

This volume is a collection that brings together a number of leading international researchers on the topic of corporate taxation. The volume provide a global perspective on the design of corporate taxes. Several papers are included which review the corporate tax systems in the USA, Canada, UK, Europe and Scandinavian countries. Prominent international contributors to the volume include George Zodrow, Serge Nadeau and Robert Straus, Malcolm Gammie, Lief Muten, Neil Brooks, Sijbren Cnossen, Robert Stephens and Alex Easson. Aspects of Australian corporate tax systems are also reviewed by a number of leading Australian academic economists and lawyers.

Overall, the volume makes an important contribution to the global tax debate over the design of corporate taxes in an increasingly integrated global economy.

ISBN 0 949482 57 9 • ISSN 0 818 1616                      378 pages                      1997                      \$49.50

**19.     *Taxation Towards 2000***

John G. Head and Richard Krever (editors)

This volume comprises some 24 papers, and number of which were presented at a conference at Monash University and others which were specially commissioned for this volume. This volume covers all aspects of

the current tax system. It makes an important contribution to the tax debate in Australia and will serve as a major reference source for many years to come. It also includes an introduction by Professor Head as short summary of each contribution.

ISBN 0 949482 61 7 • ISSN 0 818 1616                      644 pages                      1997                      \$60.00

**20.     *Reshaping Fiscal Federalism in Australia***

Neil Warren (editor)

This volume has its genesis in a concern about the lack of vision evident in the debate over the taxing powers of States in the Australian Federation. The majority of this blame can be attributed to the High Court's broad interpretation of the activities prohibited by Section 90 of the Australian Constitution. The volume begins with a review of this position. A contrast is then drawn between this legal interpretation and that which would be applied from an economic point of view. The experience in the US, Canada and Eastern Europe is then considered and contrasted with the Australian situation.

ISBN 0 949482 63 3 • ISSN 0 818 1616                      168 pages                      1997                      \$49.50

**21.     *State Taxation: Repeal, Reform or Resignation***

Neil Warren (editor)

States on their own admission, imposed a grab bag of taxes which are more often than not, inefficient and inequitable. Moreover, these taxes are inadequate to meet the revenue needs of the States that have long articulated the case for greater financial autonomy. This volume reports on a one-day symposium which was designed to provide a forum for firmly placing State tax issues on the tax reform agenda prior to the release of the Federal government's tax reform proposals in August 1998. The general consensus was that income tax base sharing was the preferred option for State governments. However, while this option did not find favour in the Federal Government's ANTS package of tax reforms, what was still largely left unresolved was the need for and direction of major indirect tax reform at the State level. This study provides a highly relevant overview of the limitations of current State taxation, even after the States acquire the revenue from the proposed GST.

ISBN 0 949482 70 6 • ISSN 0 818 1616                      254 pages                      1999                      \$49.50

**22.     *Tax Value Method: Consultative Conference***

Yuri Grbich and Neil Warren (editor)

This volume includes papers presented at a Consultative Conference on the Tax Value Method held on 23-24 July 2001 in Sydney.

The conference was organised by the Australian Taxation Studies Program (ATAX) at the University of New South Wales and sponsored by the Board of Taxation.

This conference volume reports on the debate at a crucial stage in the public consultation process in Australia over the introduction of the Tax Value Method of measuring income for businesses. The papers discuss all aspects on the issue of how business income should and could be measured as well as issues of simplicity and administrative feasibility.

ISBN 0 949482 74 9 • ISSN 0 818 1616                      239pages                      2001                      \$49.50

### **23. *Taxing Small Business: Developing Good Tax Policies***

Neil Warren (editor)

This volume reports on the proceedings of an Atax Symposium held in Sydney on 22 August 2003 to examine the tax treatment in Australia of small businesses and the lessons to be learnt from the UK, EU and USA experience.

The overriding objective of the Symposium was to identify good small business tax policies and strategies, the ultimate goal being to identify tax policy which encourage the growth and development of a vibrant small business sector.

Professor Judith Freedman, Oxford examined the case for special treatment of SMEs along with the UK tax treatment of SMEs. Professor Stewart Karlinsky, San Jose State University, examined the US treatment of SMEs, focusing on the definition of what constitutes a small business.

Australian policies were reviewed from a number of perspectives. Robert Warnock examined the key decision criteria SMEs must consider when determining which structure to adopt and Gary Payne examined the problems arising from current tax concessions for Australian SMEs. Peter Hendy reviewed regulatory issues, especially the impact of tax and employee obligations on SME and Cynthia Coleman and Chris Evans, the compliance cost issues.

Tax authority perspectives were provided by Neil Mann from the ATO and Bob Smith from the NSW Office of State Revenue. The discussion in the Symposium plenary session was outlined by Peter Burn.

ISBN 0 949482 70 6 • ISSN 0 818 1616

220 pages

2003

\$49.50

### **24. *Business Tax Reform – Meet the Critics***

Geoffrey Lehmann

Business tax reform – meet the Critics is a provocative collection of papers presented at a conference in late 2006, since revised and with some additional papers. The authors include a former head of tax policy in Treasury and some of Australia's leading tax practitioners and tax academics.

The conference assessed the tax reforms flowing from the Review of Business Taxation (RBT) or "Ralph Report" and identified future pathways for reform and some practical fixes for legislation. The authors are particularly critical of anti-avoidance overkill and rules described in one paper as "bedazzling in their complexity and prolific in their prolixity".

The RBT has had some significant policy successes. However the thousands of extra pages of business tax legislation indicate the law has not become simpler nor have compliance costs reduced. Measures to simplify tax for small business have been a comedy of errors.

This book looks beyond the RBT. There is an economic evaluation of dividend imputation, and a paper about how business income is taxed in Germany. The author, a German tax judge, does not recommend the German accounts based approach. A recurring theme is how we should develop new business tax law and the need for ongoing consultation not just when the Government feels like it.

This book is essential reading for high level tax practitioners, academics and bureaucrats with an interest in business tax policy. It should provide a template for business tax reform in the years to come.

ISBN 978-0-949482-85-39 • ISSN 0 818 1616

512 pages

2007

\$49.50

### **25. *Executing an Income Tax***

Graeme S Cooper (editor)

The world does not lack adequate numbers of people desperate to complain about the income tax. Nor is there any shortage of people offering their own ideas about how to fix it. Yet the problems seen, and the solutions to them, often seem to others to miss the mark.

'Executing an Income Tax' attempts to bring greater rigour and insight to the analysis of the income tax, by narrowing the focus to just three themes: text, structure and process.

Text in this context means the way that the policy which tax policy makers are attempting to entrench is expressed in verbal form in a law. Structure means the principal building blocks or architecture of the various regimes that combine to form the income tax system. Process here incorporates two different ideas – the processes which lead to the development of tax policy and the compliance obligations which the law imposes upon taxpayers.

Executing an Income Tax challenges us to answer the question – how well has Australia gone about accomplishing the income tax it has, for better or worse, decided to impose?

ISBN • ISSN pages 2008 \$49.50

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Edited by Miranda Stewart

Australia, like many other OECD countries, has a wide variety of taxes, tax reliefs and subsidies for housing. Large tax expenditures for home ownership compared to rental housing bias the housing market. Combined with state taxes on housing, these have serious efficiency and distributional consequences. But home ownership remains the Australian Dream and key form of saving for households and this presents significant political difficulties in carrying out tax reform.

Housing and Tax Policy Brings together leading Australian and international experts to shed new light on these policy problems. Contributors present new analysis of:

The size of tax expenditures for housing and their efficiency, price and distributional impact.

International experience from the United States and Europe, including new research on how home ownership tax expenditures operate to subsidise excessive borrowing and house price risk.

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ISBN 0 949482 04 8 • ISSN 0 814 9003 20 pages 1983 \$4.40

## 2. *Tax and Social Security Reform: An Analysis of Equity and Disincentive Effects*

Patricia Apps

This paper examines the equity and disincentive effects of changes to tax and social security which involve reducing the progressivity of marginal tax rates on income and switching to the combined income of couples as the basis for taxation and targeted transfers. The results suggest that tax-transfer schemes containing less progressive marginal rates and joint income targeted transfers would lead to much less progressive average tax rates and cause a substantial shift in the tax burden to working married women.

Similar findings are obtained for joint taxation and income splitting schemes of the kind proposed by the Federal Opposition. The analysis of disincentive effects indicates that the schemes would also be extremely costly in terms of losses in earnings and government revenue

ISBN 0 949482 17 X • ISSN 0 814 9003                      43 pages                      1987                      \$11.00

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Daryl Dixon and John Toms

This paper examines the effect on housing of the tax structure which followed the Taxation Summit of 1985, which the authors believe fails to benefit housing financiers and their borrowers.

Changes required to introduce "a level playing field" are seen as reform of the tax structure to neutralise the effect of inflation, consideration of the tax position of favoured financial organisations, the quarantining of negative gearing for all forms of investment, and the introduction of full taxation treatment of housing, with imputed rent taxed but with all expenses deductible.

ISBN 0 949482 18 8 • ISSN 0 814 9003 35 pages 1987 \$8.00

## 4. *Partial and Global Measures of States' Taxable Capacities*

David J. Collins

The principal objective of the Commonwealth Grants Commission is to enable States to function at a standard not appreciably below that of other States without having to levy taxation and other charges of greater severity than those in other States.

In carrying out its objective, the Commission has measured States revenue raising capacity on a tax by tax basis, but a number of submissions made in recent years argue that the use of a global measure would be preferable.

In this paper, prepared originally for the N.S.W. Government, Professor Collins provides a comparative evaluation of the tax-by-tax and global approaches to fiscal capacity equalisation and examines the composition of an appropriate global measure.

ISBN 0 949482 20 X • ISSN 0 814 9003                      46 pages                      1987                      \$11.00

## 5. *The National Farmers Federation Tax Reform Proposals: An Evaluation*

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