

# TAXATION SCHOLARSHIP IN AUSTRALIA AND NEW ZEALAND: A PRELIMINARY VIEW

By Colin Fong\*

*Every day something is written about taxation whether it be in the local newspaper or in preparation for a practitioner publication or revenue authorities planning different ways of extracting more tax from corporations and the community. Despite this proliferation of publications how can we find out about these various publications? There is no one source which indexes all tax publications. The nature of tax publishing is examined in the context of Australian and New Zealand developments. Different journal indexes index different journals. What avenues exist for getting published in the tax arena? With the increase in growth of postgraduate research, what avenues exist for publication of such. Once an item is published, how can you establish if it has been cited?*

## 1. INTRODUCTION

Of making many books there is no end and much study is a weariness of the flesh.<sup>1</sup>

A very much quoted verse from the Bible. No doubt some readers possibly feel it applies to the multitude of writings on taxation, of which this one adds to the pile. The purpose of this article is to provide a snapshot of what exists in taxation scholarship, to note various trends and to suggest where some of it may be headed.

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<sup>1</sup> Ecclesiastes Chapter 12 verse 12. *The Bible Revised Standard Version*.

## 2. VARIETIES OF TAX SCHOLARSHIP

Writings in taxation range from short pieces written for a newspaper such as a letter to the editor, or a weekly bulletin such as *Weekly Tax Bulletin* (ATP) or *Tax Week* (CCH) or a refereed journal such as *Australian Tax Forum* (Taxation Institute of Australia) or *Journal of Australian Taxation* (Monash University's Department of Business Law and Taxation) or *New Zealand Journal of Taxation Law and Policy* (Brookers). In addition to these are the lengthier contributions in the form of a book, commissioned research or a PhD. Some law reform commission reports have been likened to a PhD thesis.

Governments publish extensively in the area of tax ranging from tax rulings to plain language guides to lengthy government reports. In Australia, government commissioned reports on taxation included the *Taxation Review Committee – Full Report* (1975); *Inflation and Taxation: Committee of Inquiry into Inflation and Taxation* (1975); and *Report of the Tax Consultative Committee* (1998).<sup>2</sup> In addition to these are less publicised reports such as a *Report into Taxpayer Costs of Compliance* (1997).<sup>3</sup> In New Zealand there was the *Task Force on Tax Reform*<sup>4</sup> in 1982 and the Taxation Review finalised its report in October 2001.<sup>5</sup> Between 1982 and 2001 there have been other New Zealand reports and discussion papers.<sup>6</sup>

Interestingly, in the history of the Australian Law Reform Commission, only one of its reports dealt solely with taxation<sup>7</sup> and

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<sup>2</sup> More popularly known by the name of their chairmen: Ken Asprey, Russell Mathews and David Vos.

<sup>3</sup> Prepared for the Australian Taxation Office by C Evans, K Ritchie, B Tran-Nam and M Walpole (at the time, all from ATAX).

<sup>4</sup> Its chair being PM McCaw.

<sup>5</sup> Its chair being Rob McLeod. Website being <http://www.taxreview2001.govt.nz>.

<sup>6</sup> Listed at <http://www.taxpolicv.ird.govt.nz> though only back to 1997. Note Inland Revenue Department's Policy Advice Division, Rewrite Project Team, *Rewriting the Income Tax Act 1994: Exposure Draft* (2001) 3 Vols.

<sup>7</sup> Australian Law Reform Commission, *Customs and Excise*, Report No 60 (1992). Report No 59 (1992) was on *Collective Investments: Superannuation*.

even then it was not income taxation. Generally Australian tax reform is often covered by various government commissioned reports.<sup>8</sup> In 2000 the New Zealand Law Commission released *Tax and Privilege: Legal Professional Privilege and the Commissioner of Inland Revenue's Powers to Obtain Information*.

### 3. HOW CAN THIS TAX SCHOLARSHIP BE FOUND AND WHAT JOURNAL INDEXES EXIST?

One of the best ways to find out what has been published is to use various journal indexes. There are numerous journal indexes which primarily concentrate on tax. However researchers should never restrict themselves to these as many good tax journal articles are published in non-tax journals.<sup>9</sup> In Australia and New Zealand, over the years, in the author's experience, the best journal indexes for taxation scholarship are the following:

\*ABI/INFORM Global via PROQUEST Full Text;

\*AGIS (Attorney-General's Information Service) 1975-; 91,800+ records at 20 November 2001; updated monthly or quarterly;

\*APAIS (Australian Public Affairs Information Service) 1978-; 280,300 records at 20 November 2001;

\*Accounting and Tax Database (Proquest, USA);

Australian Accounting And Taxation Database (Institute of Chartered Accountants in Australia) 1982-; 18,700+ records at 20 November 2001;

Australian Taxation Abstracts 1992-; 7,000+ records at 20 November 2001;

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<sup>8</sup> For instance, the Review of Business Taxation. *A Tax System Redesigned* (1999) ("A Tax System Redesigned") <http://www.rbt.treasury.gov.au>.

<sup>9</sup> See, for instance, J Prebble, "The Interpretation Provisions in the New Zealand Income Tax Act 1994" (1999) 30 *Victoria University of Wellington Law Review* 49; and B Tran-Nam, "Tax Reform and Tax Simplification: Some Conceptual Issues and a Preliminary Assessment" (1999) 21 *Sydney Law Review* 500.

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Intax (Australian Taxation Office) 1990-; 3,210+ records at 20 November 2001;

\*LegalTrac 1980-; 936,633 as at 20 November 2001, updated daily;

LINX (Auckland, Wellington and Canterbury District Law Societies) 1986 onwards and includes a case law index <http://www.linx.org.nz> and \*Linxplus has links to statutes and over 10,000 High Court decisions;

Taxindex (Enterprise Information Management) 1969-1995; 7,200 records; and

\*Taxation Institute of Australia website includes an index service and from 1996, the full text of *Taxation in Australia* ("TIA") and other publications of the Institute are available to subscribers.

Those marked with \* include full text for many of the articles indexed or have an optional service with full text availability. This increasing trend means that these journal indexes are no longer just indexes but are also full text databases.

Each of the above journal indexes, indexes different journals so that articles from say the *Economic Record* would not be indexed in the specialist tax indexes, but would be picked up in APAIS. Likewise, many of the Australian and New Zealand contributions to *Tax Notes International* would not be picked up by the Australian and New Zealand indexes but by an overseas one such as *LegalTrac* and the full text of each article is on LEXIS. The *Bulletin for International Fiscal Documentation* (Netherlands) is indexed selectively in Intax and also in *Index to Foreign Legal Periodicals* and *Legal Journal Index*, which are not mentioned above. Also the *Journal of Taxation of Investments* appears to be only indexed in ABI/INFORM and recently included a useful Australian article on Australia's changes to capital gains tax.<sup>10</sup>

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<sup>10</sup> A O'Connell, "New Capital Gains Tax Legislation Encourages Venture Capital Investment in Australia" (2001) 18 *Journal of Taxation of Investments* 178.

In an important bibliography on Australian taxation, published in 1974,<sup>11</sup> no reference appears to have been made to TIA<sup>12</sup>. From a random search on the electronic version of APAIS, it appears to have started indexing TIA from 1979 onwards, which is sixteen years after TIA commenced publication. An obvious gap which needs to be filled or researchers could rely on the TIA Cumulative Index of Articles Volumes 1-15; 1963-1981.

Looking for a relevant article may take you to a number of databases. Short of obtaining someone's resume of publications, you may wish to evaluate someone, for whatever reason, based on their writings. For many of us, not of all our publications may be indexed by one journal index. Some publications are not indexed by any indexing service, eg the many articles appearing in CCH newsletters. Recently, I was asked to find a citation to Mike Walpole's article on goodwill which appeared in a 1998 issue of the *Australian Tax Review*. Our library copy was on loan. I tried Australian Taxation Abstracts, expecting it would be there. It was not, then I tried both AGIS and APAIS and found it in AGIS.<sup>13</sup>

Most of the above related to journal articles. To find out about books, conference/seminar papers and other materials, requires you to look at many different places. This may range from library catalogues, to publisher's websites to internet search engines. The variety of places to explore is enormous. Recently, I was asked to find out which libraries held a book and in addition to this to find out where the book could be purchased. The book in question was *Double Tax Conventions* by Klaus Vogel. After doing some searching using various library catalogues and not finding it, I discovered the correct title was *Double Taxation Conventions: a*

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<sup>11</sup> R Sperry, "Domestic Taxation in Australia: a Comprehensive Classified Bibliography" (1974) 3 *Australian Tax Review* 117, 220. For a contemporary tax bibliography, see S Barkoczy, *Core Tax Legislation & Study Guide 2002*, 200 Appendix and 148-166.

<sup>12</sup> Published initially in July 1963 by the Taxation Institute of Australia.

<sup>13</sup> The correct citation being M Walpole, "Income Tax: Some Observations on the Taxation of Monopoly Goodwill" (1998) 27 *Australian Tax Review* 122.

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*Commentary to the OECD, UN and US Model Conventions for the Avoidance of Double Taxation on Income and Capital, with Particular Reference to German Treaty Practice.*<sup>14</sup> Unfortunately a number of libraries held it but it was not for loan. Then I went to the DA Books website as I knew they often distributed Kluwer publications. On finding a reference to the book on this site, I was informed it was out of print at the publisher. The recommended retail price was over \$A500 and when informed, my enquirer lost interest in purchasing it.

Eventually I tracked it down via an accounting firm and fortunately I knew the staff who allowed me to borrow the book. This was particularly kind as it was a reference not for loan item. I could have tried Kinetica, to find out which of the major Australian institutional libraries held the book, but as my enquirer needed the book urgently, I decided against this route as it would have taken a while to do so. In New Zealand, researchers have access to Te Puna, from the National Library of New Zealand. Australian researchers have access to Te Puna, via Kinetica. I used Te Puna, recently to find out bibliographic details of a New Zealand tax book.

One favourite source for tracking down required materials are the various email discussion lists. For Australia and New Zealand there is the Australian and New Zealand Law Librarians Discussion List and for academic law librarians there is the Australian and New Zealand Academic Law Librarians Discussion List. Also in New Zealand the New Zealand Law Librarians Group has its own lawlib listserv. These are used frequently by law librarians wishing to locate an item requested by one of their users. Almost every day someone requests an item to borrow. However it does get tiresome reading of someone requesting an item which is held in many libraries eg *All England Law Reports* or the *Melbourne University Law Review*.

One source which can be used to detect Australian taxation scholarship is the annual report of the relevant school. In Australia, there are at least three examples. For the past four years, Monash

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<sup>14</sup> 3<sup>rd</sup> ed, 1997

University's Department of Business Law and Taxation has produced its yearbook, which contains details of research and publication. It looks very impressive with other details of the Department and the photos help to put a face to a name. At ATAX, for the past two years, the Research Annual Reports have been available from <http://www.atax.unsw.edu.au/research> and like the Monash yearbook lists research and publications under various categories. In addition to these is the Taxation Law and Policy Research Institute ("TLPRI") of Deakin University. However to find the list of publications from the TLPRI, one needs to go to the individual's publications listed under the School of Law Research Output. These are particularly useful in indicating the diverse range of publications where materials are published.

For New Zealand, note the work of the New Zealand Institute of Economic Research where its annual report and various publications are available from <http://www.nzier.org.nz> and the Institute of Policy Studies at Victoria University of Wellington <http://www.vuw.ac.nz/inst-policy-studies> and in particular note their Studies in Business and Taxation within Publications. Policy papers are available free of charge.

Recently, the Centre for Accounting, Governance and Taxation Research ("CAGTR") was established in May 2001, within the School of Accounting and Commercial Law, at Victoria University of Wellington.<sup>15</sup> There are a number of papers in their Working Paper series. In addition to the Working Papers, CAGTR also runs Research Workshop Series, Business Links Seminar Series and Visiting Researcher Fellowships.

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<sup>15</sup> <http://www.accounting-research.org.nz>.

**4. INTERDISCIPLINARY NATURE OF  
TAXATION SCHOLARSHIP:  
ACCOUNTANTS, ECONOMISTS, LAWYERS,  
PSYCHOLOGISTS, HISTORIANS AND  
OTHERS**

Taxation journal articles, seminar papers, books etc are written by a multiplicity of writers ranging from accountants, economists, lawyers, psychologists, historians and others. The audience may in addition to above categories be the community at large including the members of parliament, lobbyists, business people etc. In addition to the black letter law of many tax writings there are the red letter variety of tax policies.<sup>16</sup> Just as in law there are the black letter variety there are the red letter jurisprudential writings.

In law, in the past fifty years, a discipline of Law and Economics has evolved with a multiplicity of writings.<sup>17</sup> Here there has been a clear co-operation of lawyers working with economists or lawyers who have been trained in economics and vice versa using their skills by acknowledging both disciplines.<sup>18</sup>

Has there been much evidence of accountants, lawyers and economists working together on projects in Australia and New Zealand? Notably in the area of tax administration, compliance and policy, there appears to be a healthy co-operation amongst the disciplines. If we look at the proceedings of the biennial Tax Administration conferences there is a good display of this.<sup>19</sup>

In an Australian Taxation Office (“ATO”) commissioned report *Report Into Taxpayer Costs of Compliance* the writers came from

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<sup>16</sup> See, for instance, N Warren, “Taxation and Tax Policy in Australia” in P Kreisler (ed). *Australian Economy* (3<sup>rd</sup> ed, 1999) 146.

<sup>17</sup> B Bouckaert and G De Geest (eds), *Bibliography of Law and Economics* (c1992).

<sup>18</sup> M Richardson and G Hadfield (eds), *The Second Wave of Law and Economics* (1999).

<sup>19</sup> For the latest proceedings, see M Walpole and C Evans (eds), *Tax Administration in the 21<sup>st</sup> Century* (2001).

diverse range of backgrounds representing each of the above.<sup>20</sup> Likewise in New Zealand the Tax Review team, which released its *Final Report* on 24 October 2001, consisted of two accountants, two economists and one lawyer.<sup>21</sup>

The role of psychologists in tax research has come to the fore in the last few years. Papers on taxation compliance have been co-written with psychologists or about psychological issues.<sup>22</sup> In addition to this was the establishment of the Centre for Tax System Integrity,<sup>23</sup> Research School of Social Sciences, at the Australian National University in August 1999. From the website: "... The work of CTSI examines the needs, values, attitudes and behaviours of all key players in the tax system, from tax officers themselves through taxpayers and tax agents, to those who are beneficiaries of the tax system". The background of researchers include those from disciplines including criminology, law, psychology, economics and sociology as well as non-academic experts. The website includes the full text of many working papers and some conference papers.

The role of historians in tax research is evident by the various books and articles written on historical aspects of taxation law.<sup>24</sup>

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<sup>20</sup> C Evans (tax specialist); K Ritchie (accountant); B Tran-Nam (economist); and M Walpole (lawyer).

<sup>21</sup> R McLeod (accountant); S Chatterjee (economist); S Jones (accountant); D Patterson (lawyer); and T Sieper (economist). Note also K Holmes, *Concept of Income: a Multi-Disciplinary Analysis* (2001), where multi-disciplinary forms part of the title.

<sup>22</sup> C Coleman and M Wilkins, "How do you Want to Play – Honest?" Research into Motivations for Taxpayer Compliance" in Walpole and Evans, above n 19, 255; and R Woellner, C Coleman, M McKerchar, M Walpole and J Zetler, "Taxation or Vexation – Measuring the Psychological Costs of Tax Compliance" in C Evans, J Hasseldine and J Pope (eds), *Tax Compliance Costs: a Festschrift for Cedric Sandford* (2001) 35.

<sup>23</sup> <http://ctsi.anu.edu.au>.

<sup>24</sup> P Harris, *Metamorphosis of the Australasian Income Tax: 1866 to 1915* (2002); PE Soos, *Origins of Taxation at Source in England* (1997); A Park, "Tax Law in and After the Wheatcroft Era" [1997] *British Tax Review* 371; K Hooper, "Tracing the Origins of Taxation in Australasia: a New Zealand Perspective" [1994] *Accounting Forum* 95; and J Prebble, "100 Years of Income Tax" (1993) 47(2) *Bulletin for International Fiscal Documentation* 59.

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Note the Centre for Tax Law, within the Law Faculty of the University of Cambridge is holding an inaugural conference on the history of tax law, to take place 4-5 September 2002 in Cambridge.

During 1998-1999, the Centre for Business Performance at the Institute of Chartered Accountants in England and Wales sponsored a research project designed to encourage the development of interdisciplinary research in taxation. After a process of collaboration together with two workshops, seventeen researchers collated a comprehensive summary of leading approaches to tax research and bibliographic surveys within the broad tax field. The culmination of this project was *Interdisciplinary Research in Taxation: Research Approaches and Bibliographic Survey*.<sup>25</sup> An introduction to and overview of current interdisciplinary research in taxation is provided as well as identifying opportunities for future research.

### 5. WHO DOES THE WRITING?

In the above discussion I acknowledged the range of backgrounds of the writers and their audience. In this section, I will be looking at the writers, particularly their occupational backgrounds. I will be noting any correlation between the type of publication and the background of the writers.

The old saying of “publish or perish” seems a constant reminder to academics to get published or stagnate. On top of this there is the pressure to get published in refereed journals. In the area of tax, there is no shortage of places to get published. A generation ago, many universities used to have a bountiful supply of research assistants and administrative staff, whereas now most of us plough on without these

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<sup>25</sup> London, Institute of Chartered Accountants in England and Wales, Centre for Business Performance, 1999. A description of the book and order details may be found at <http://users.wbs.warwick.ac.uk/trn/irtBOOK.htm>

luxuries.<sup>26</sup> Junior, middle ranking and senior academics are all involved in the writing process. Duties vary from updating textbooks to providing commentary on the latest developments in taxation. The commentary may include radio and television commentary, given with little notice. Further commentary may be provided for parliamentary committees of inquiry.<sup>27</sup> On a more regular basis commentary may be provided for the various conference and seminar offerings.

In the corporate sphere, “publish or perish” is not the incentive it is, in the academic sphere. Prior to the internet many tax practitioners wrote for the various practitioner journals<sup>28</sup> and/or specifically for their clients. This distinction has become blurred. Practitioners still write for practitioner journals and the various newsletters penned previously for clients, are generally available to the public via the web.<sup>29</sup> The publishing of materials is often tied up with the marketing efforts of each law or accounting firm. The general nature of these publications regularly exhort clients to contact practitioners for information on particular matters. Practitioners do not generally have access to grants available to academics for research assistance yet are still able to produce fine quality writings. Sometimes junior practitioners are seconded to assist on some of the publishing projects. Note the differences between TIA and *Tax Specialist*. When writing for the former, I was informed that generally the TIA did not have footnotes, whereas the *Tax Specialist*, generally did. On another occasion, a senior academic once observed to me that many practitioner seminar/conference papers do not contain any or few footnotes.

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<sup>26</sup> Based on my observations of the University of Sydney’s Faculty of Law, during the 1970s where most professors had their own secretary (now called personal assistants) and usually a research assistant.

<sup>27</sup> During the past few years, Chris Evans, Michael Walpole and Neil Warren from ATAX appeared before various parliamentary committees.

<sup>28</sup> For example *Taxation in Australia* (Taxation Institute of Australia); or *Tax Specialist* (Taxation Institute of Australia).

<sup>29</sup> For example, Blake Dawson Waldron in Australia <http://www.bdw.com.au> or Minter Ellison Rudd Watts in New Zealand <http://www.ruddwatts.co.nz/newsroom>.

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Obviously, there is a lot in the corporate sphere which is dedicated for the eyes only of clients. These include letters of advices, precedents, internal memoranda and barristers' opinions. Much work has gone into those and although presently confidential, perhaps at one future date, historians may be permitted to view some of these. Some law firms possess opinions from barristers, some whom went on to sit on some of the highest courts of the land. Notably the Australian Attorney-General's Department released *Opinions of Attorneys-General of the Commonwealth of Australia with Opinions of Solicitors-General and the Attorney-General's Department*.<sup>30</sup> For Australians the next volume or two, should they be published would be invaluable as they would cover the period of the 1930s when the *Income Tax Assessment Act 1936* (Cth) was passed.

In the tax journals listed in the following section there appears to be a clear distinction between academic and practitioner journals.

### **Academic:**

- *Australian Tax Forum* (Taxation Institute of Australia);
- *Journal of Australian Taxation* (Monash University);
- *New Zealand Journal of Taxation Law and Policy* (Brookers); and
- *Revenue Law Journal* (Bond University).

### **Practitioner:**

- *Australian CPA* (CPA Australia);
- *Australian Tax Review* (Lawbook Company);
- *Charter* (Institute of Chartered Accountants in Australia);
- *Chartered Accountants Journal of New Zealand*;
- *Income Tax Adviser* (Taxability via email);

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<sup>30</sup> Volume 1: 1901-14 (1981); Volume 2: 1914-23 (1988).

- *Investment and Taxation Bulletin* (Prospect);
- *New Zealand Tax Planning Report* (CCH);
- *Public Information Bulletins* (Inland Revenue Department, NZ);
- *Retirement and Planning Bulletin* (Prospect);
- *Tax Information Bulletins* (Inland Revenue Department, NZ);
- *Tax Notes* (CCH NZ weekly electronic only bulletin);
- *Tax Specialist* (Taxation Institute of Australia);
- *Tax Week* (CCH);
- *Taxation in Australia* (Taxation Institute of Australia); and
- *Weekly Tax Bulletin* (Australian Tax Practice).

It is not surprising that the practitioner journals outnumber the academic ones. There would be some practitioner articles in the academic journals and vice versa. Just because an article is written by an academic does not mean the audience is always only other academics.<sup>31</sup> Likewise a practitioner may write an article with an academic flavour.<sup>32</sup> When one examines the articles from the various journals generally the articles written in the academic tax journals are often written by academics, whereas the articles written in the practitioner tax journals tend to be written by practitioners.

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<sup>31</sup> See, for instance, R Fisher, "The PAYG Instalment System: Unwarranted Extensions?" (2000) 3 *Journal of Australian Taxation* 315.

<sup>32</sup> See, for instance, DG Hill, "Barwick CJ: the Taxpayer's Friend?" (1997) 1 *Tax Specialist* 9 which may be contrasted with G Lehmann, "Income Tax Judgments of Sir Garfield Barwick: a Study in the Failure of the New Legalism" (1983) 9 *Monash University Law Review* 115; and DG Hill, "How is Tax to be Understood by Courts" (2001) 4 *Tax Specialist* 226.

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For a list of refereed and non-refereed tax journals and others, here is a tentative list. There may be one or more errors in the following list:

- **Refereed**
- **Domestic:**
  - Agenda;*
  - Australian Accounting Review;*
  - Australian Economic Review;*
  - Australian Tax Forum;*
  - Australian Tax Review;*
  - Journal of Australian Taxation;*
  - Revenue Law Journal;* and
  - Tax Specialist* (for the article to be refereed, the writer has to request refereeing).
- **International:**
  - Accounting and Business Research;*
  - Asia Pacific Tax Bulletin;*
  - British Tax Review;*
  - Bulletin for International Fiscal Documentation;*
  - Canadian Tax Journal;*
  - Fiscal Studies;*
  - Journal of Economic Affairs;* and
  - Tax Treaty Monitor.*
- **Australian and New Zealand University Law Reviews**
- **Non-refereed**

- **Professional:**
  - Charter;*
  - Chartered Accountants Journal of New Zealand*
  - National Accountant;*
  - Tax Notes International;*
  - Taxation in Australia;* and
  - VAT Monitor.*
- **Other** (Professional though not journals):
  - CCH Tax Week;*
  - GST and Indirect Tax Bulletin;*
  - Investment and Taxation Bulletin;*
  - Retirement and Estate Planning;* and
  - Weekly Tax Bulletin.*

During 2001, the Tax Research Network, based in the UK published *Tax Research Network – Research Directory*<sup>33</sup> which provides a summary of work done by tax researchers as well as a summary of tax research literature published in both tax journals and academic journals with a broad accounting and finance readership. This impressive publication, could be a project, that the Australasian Tax Teachers Association (“ATTA”) may wish to emulate, one day or alternatively additional member information could be made available on its website, by its members.

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<sup>33</sup> Edited by Margaret Lamb and published by The Centre for Business Performance, The Institute of Chartered Accountants in England & Wales (2002) <http://www.icaew.co.uk/cbp>.

## 6. WHERE DOES RESEARCH GET PUBLISHED? LOCAL AND OVERSEAS

### 6.1 Local

Tax research gets published in numerous places. The range varies from letters to the editor of newspapers, magazines and journals to specialist tax journals, books, conference and seminar papers and higher degree theses. Generally a great deal of Australian and New Zealand tax research is published in the following specialist tax journals:

- *Australian CPA* (CPA Australia);
- *Australian Tax Forum* (Taxation Institute of Australia);
- *Australian Tax Review* (Lawbook Company);
- *Charter* (Institute of Chartered Accountants in Australia);
- *Chartered Accountants Journal of New Zealand*;
- *Investment and Taxation Bulletin* (Prospect);
- *Journal of Australian Taxation* (Monash University);
- *New Zealand Journal of Taxation Law and Policy* (Brookers);
- *Retirement and Planning Bulletin* (Prospect);
- *Revenue Law Journal* (Bond University);
- *Tax Specialist* (Taxation Institute of Australia);
- *Tax Week* (CCH);
- *Taxation in Australia* (Taxation Institute of Australia); and
- *Weekly Tax Bulletin* (Australian Tax Practice).

In addition to the above, many tax articles appear in:

- *Australian Business Law Review*;

- *Australian Law Journal*;
- *New Zealand Business Law Quarterly*;
- *New Zealand Law Journal*;
- *New Zealand Law Review*; and
- *New Zealand Lawyer*.

Various Australian and New Zealand university law reviews.

Not to be forgotten are the specialist goods and services tax journals, capital gain tax bulletins etc.

The above is only a glimpse of the totality of Australian and New Zealand taxation scholarship. There are many tax books, loose-leaf services, journals and electronic products usually published by the big two in Australia: Thomson Legal & Regulatory Group trading as Australian Tax Practice and CCH Australia Ltd. In New Zealand the big two appear to be Thomson Legal & Regulatory Group trading as Brookers Ltd and CCH New Zealand Ltd.

## 6.2 Overseas

Australian and New Zealand writings in tax can be found in many overseas publications. I suspect it helps if there is an Australian and/or New Zealander either on the editorial board or as an overseas correspondent to the journal. Four of the favourite journals where many Australians and New Zealanders have published are:

- *Asia Pacific Tax Bulletin* (Bureau of International Fiscal Documentation, Netherlands);
- *British Tax Review* (Sweet & Maxwell);
- *Bulletin for International Fiscal Documentation* (Bureau of International Fiscal Documentation, Netherlands); and
- *Tax Notes International*.

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To a lesser extent some Australian and New Zealand content may be found in:

- *American Journal of Tax Policy*;
- *International Financial Law Review* (Euromoney);
- *International Tax Journal*;
- *International Tax Review*; and
- *National Tax Journal*.

### 7. A LITTLE BIT OF IRONY

In 1997, Rick Krever edited a festschrift in honour of John G Head, Professor, Department of Economics, Monash University.<sup>34</sup> This was published by Kluwer Law International in London. Then in 2001, Chris Evans, Jeff Pope and John Hasseldine edited a festschrift in honour of Cedric Sandford, Emeritus Professor of Political Economy, University of Bath and formerly Director of Bath University's Centre for Fiscal Studies.<sup>35</sup> This was published by Prospect, St Leonards, New South Wales. These publications illustrate in one case where an Australian is honoured by having his festschrift published overseas and in the other case an Englishman honoured by having his festschrift published locally. No doubt part of the process of globalisation!

From a New Zealand view, note that Patrick Caragata's *The Economic and Compliance Consequences of Taxation: a Report on the Health of the Tax System in New Zealand* was published in Boston by Kluwer Academic Publishers in 1998. Also note Brian Arnold's *Tax Discrimination Against Aliens, Non-residents and Foreign Activities: Canada, Australia, New Zealand, the United Kingdom and the United States*.<sup>36</sup>

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<sup>34</sup> *Tax Conversations: a Guide to the Key Issues in the Tax Reform Debate*.

<sup>35</sup> *Tax Compliance Costs: a Festschrift for Cedric Sandford*.

<sup>36</sup> Canadian Tax Foundation (c1991).

Nabil Orow from Monash University's Department of Business Law and Taxation, completed his PhD via ATAX, University of New South Wales and this was published overseas as *General Anti-avoidance Rules: a Comparative International Analysis*.<sup>37</sup> On this point quite a number of Australians who have studied at Oxford or Cambridge have had their theses published by either Oxford University Press or Cambridge University Press or elsewhere.<sup>38</sup>

In Australia or New Zealand we do not appear to have publishers willing to publish higher degree theses.<sup>39</sup> After visiting Auckland, I discovered a publication, where the writer wrote: "Much of the material in this book formed the basis of a dissertation the author wrote as part of the requirements for a Master of Taxation Studies degree".<sup>40</sup> The subject of access to these is addressed further on under Electronic sources of publication. During 2001, the Academic Council of the International Bureau of Fiscal Documentation, initiated the IBFD Doctoral Series to make available to the wider public those theses that make a substantial contribution to the international academic debate. The first to be published, was the thesis of Kevin Holmes, *The Concept of Income – a Multi-Disciplinary Analysis*.<sup>41</sup>

## **8. WHICH ORGANISATIONS EXIST WHICH TEND TO GIVE GRANTS FOR TAXATION PROJECTS**

There are many organisations which make grants to taxation researchers. Notably in Australia they are:

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<sup>37</sup>Bristol, Jordan Publishing (2000).

<sup>38</sup>P Harris, *Corporate/Shareholder Income Taxation and Allocating Taxing Rights Between Countries: a Comparison of Imputation Systems* (1996) was an expanded version of the writer's PhD awarded by Cambridge University.

<sup>39</sup>An exception being M Coper, *Freedom of Interstate Trade Under the Australian Constitution* (1983).

<sup>40</sup>J Lawry, *Guide to Taxing Internet Transactions* (2000). This was reviewed and endorsed by KPMG so no doubt, this assisted in its publication and distribution.

<sup>41</sup>Amsterdam, International Bureau of Fiscal Documentation, 2001. This was originally submitted to the Victoria University of Wellington, New Zealand.

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- Australian Tax Research Foundation;  
<http://www.atax.unsw.edu.au/atrf/01.htm>
- Australian Taxpayers' Association; and
- Board of Taxation <http://www.taxboard.gov.au>.

In addition to these there are many other grant bodies such as the Australian Research Council <http://www.arc.gov.au> which, via its National Competitive Grants Programme, give out small and large grants known as Discovery and Linkage grants. Then there are local bodies such as the Law and Justice Foundation of New South Wales.

A good place to look is the SPIN database available from the University of New South Wales. <http://www.ro.unsw.edu.au/spin> At the website is the following description:

**SPIN (Sponsored Programs Information Network)** is a computer database with detailed and up-to-date information about thousands of government and private funding opportunities from Australia and Overseas. The database is available to all staff in Australian universities, for access you will need an *.edu.au* e-mail address. You may need to contact Sharon Doyle and give details of your institution's IP addresses.

In the past the Australian Taxation Office has commissioned research which has resulted in formal publication.<sup>42</sup> Also Parliaments have commissioned research for particular enquiries.<sup>43</sup> Other non-tax bodies which may fund research include the Committee for

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<sup>42</sup> C Evans, K Ritchie, B Tran-Nam and M Walpole, *Report into Taxpayer Costs of Compliance* (1997).

<sup>43</sup> The Senate Committee on a New Tax System commissioned the National Centre for Social and Economic Modelling University of Canberra to estimate the likely distributional impact of the tax reform package. The report was written by N Warren, A Harding, M Robinson, S Lambert and G Beer and called *Distributional Impact of Possible Tax Reform Packages* and dated 1 April 1999. Prior to this there was A Harding and N Warren, *An Introduction to Microsimulation Models of Tax Reform*, Paper commissioned by the Senate Committee for a New Tax System, National Centre for Social and Economic Modelling, University of Canberra, December 1998.

Economic Development of Australia (“CEDA”); Association of Superannuation Funds of Australia (“ASFA”); Australian Retirement Income Streams Association (“ARISA”); and the Investment and Financial Services Association (“IFSA”).

Overseas professional bodies such as the Chartered Institute of Taxation and the Institute of Chartered Accountants in England and Wales also give grants if the research can be linked to the United Kingdom. Note the work of the Centre for Business Performance, which is part of the latter.<sup>44</sup>

In New Zealand legal and tax academics would normally seek research grants from within their own institutions, although on rare occasions they might seek to gain more substantial funding from Foundation for Research, Science and Technology (“FRST”). FRST also administers the Royal Society of NZ’s “Marsden Fund” (originally called the Basic Science Fund). FRST is linked with Ministry of Research, Science and Technology (“MoRST”). The prime national source at the moment for legal and tax academics seeking research funding is the NZ Law Foundation (“NZLF”).

### **9. WHICH PUBLISHERS TEND TO DO THE BULK OF THE PUBLISHING?**

In Australia and New Zealand many of the titles are parallel titles. If one publisher publishes a title, simultaneously or shortly after, a similar title appears from a rival publisher.<sup>45</sup> CCH Australia Ltd was and probably is the market leader. In the past, many practitioners valued CCH for its promptness in bringing information quickly to its subscribers whereas some practitioners valued ATP for

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<sup>44</sup> M Lamb and A Lymer (eds), *Interdisciplinary Research in Taxation: Research Approaches and Bibliographic Survey* (1999); and M Lamb (ed), *Tax Research Network – Research Directory* (2001).

<sup>45</sup> Note the existence of *Tort Law Review* (Lawbook Co) and *Torts Law Journal* (Butterworths); *Australian & New Zealand Trade Practices Law Bulletin* (Prospect), *Trade Practices Law Journal* (Lawbook Co); and *Competition and Consumer Law Journal* (Butterworths). Also noticeable in the publication of books.

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the quality of its commentary, usually written by a named writer compared to the anonymity of CCH's writers.

As some readers may know, Reed Elsevier plc trading as Butterworths Australia sold off their tax publications to ATP about 6 years ago. Butterworths were prevented I think for 5 years from publishing in this area. For the past year Butterworths have been creeping back into taxation with an electronic GST product. With the takeover of Prospect Media, Butterworths acquired a number of taxation monographs and 3 tax journals. In mid 2002, the following title was published: Gilders, Taylor, Richardson, Greenbaum and Walpole, *Understanding Taxation Law – an Interactive Approach*. I understand at least one other taxation publication aimed at practitioners, has been commissioned and due for publication late in 2002.

Two other players in the Australian tax publishing market include Taxability Pty Ltd and TimeBase Pty Ltd. Taxability which started about two or more years ago, decided against the traditional approach of other tax publishers in annotating the tax legislation. It produces topical books on various issues on tax, aimed mainly at the practitioner market. It has links with the Taxation Institute of Australia and publicity for Taxability often appears in mail outs from the former. TimeBase is an all-purpose electronic publisher which initially focussed on current Australian legislation. It has branched out to include cases and commentary. The commentary focuses particularly in the areas of income tax, Goods and Services Tax and corporations.

In New Zealand both Brookers Ltd and CCH New Zealand Ltd are prominent in the market for tax publishing though CCH is considered the market leader in this area. Judging from their websites there are a number of observations. At the Brooker's website <http://www.brookers.co.nz> there is a free Accounting, Corporate & Tax Alert e-mail notification service. Like their Australian counterpart, ATP, Brookers are proud of and have listed on the website their SMART Tax Commentary Authors. CCH visitors may receive email updates about their Tax Site, however to receive their

weekly *Tax Notes*, you must be a subscriber. CCH does provide free information in the form of recent cases and legislation together with links to government publications. Note also Status Publishing who concentrate on electronic products <http://www.status.co.nz/products.HTM> and includes tax legislation, Tax Information Bulletins and Inland Revenue publications.

In addition to the black letter law publishers as indicated above, are a number of other tax publishers such as the Australian Tax Research Foundation, which publishes writings from many, who are not lawyers. Guides for laypersons in the areas of tax and superannuation are often published by Information Australia a division of Crown Content Pty Ltd, based in Melbourne.<sup>46</sup> The University of New South Wales Press in the past few years has published a couple of tax titles.<sup>47</sup> Apart from these mainstream publishers are a number of what may be labelled fringe publishers such as Wrightbooks Pty Ltd based in Elsternwick, Victoria.<sup>48</sup>

In New Zealand, there have been a number of titles aimed at laypersons. Some of these have been polemical such as Tony Molloy's *Thirty Pieces of Silver: a Big New Zealand Law Firm and its Concept of Professional Responsibility, Viewed Through its Words, its Works and its Documents*<sup>49</sup> or Ian Wishart's *The Paradise Conspiracy*,<sup>50</sup> *The Paradise Conspiracy II*,<sup>51</sup> *Beating Big Brother: How People Power Turned off the TV Tax*,<sup>52</sup> and *Ian Wishart's Vintage Winebox Guide*.<sup>53</sup> Others have been practical, such as *Taxes and Duties: an Introduction to New Zealand's Tax System*.<sup>54</sup>

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<sup>46</sup> For example, D Dixon, *Do it Yourself Tax & Investment Strategies* (1995).

<sup>47</sup> J Quiggin, *Taxing Times: a Guide to Australia's Tax Debate* (1998); and Ernst & Young Australia GST, *The Ernst & Young Guide: Questions and Answers* (1999).

<sup>48</sup> For example, A Donnelly, *GST: the Winners and the Losers* (1998).

<sup>49</sup> Auckland, Howling at the Moon Productions, 1998.

<sup>50</sup> Auckland, Howling at the Moon Productions, 1995.

<sup>51</sup> Auckland, Howling at the Moon Productions, 1999.

<sup>52</sup> Auckland, Anti TV Licence Campaign, 2000.

<sup>53</sup> Auckland, Howling at the Moon Productions, 1996.

<sup>54</sup> Wellington, Inland Revenue, 2001.

## 10. ELECTRONIC SOURCES OF PUBLICATION – PRESENT AND NEW DEVELOPMENTS

Increasingly a lot of tax research is becoming available, solely electronically without a print alternative available. This may range from client newsletters from accounting and law firm websites to electronic books to higher degree theses. One of the problems in this era is the lack of indexing of the available material. Search engines do not index everything that is on the web.<sup>55</sup> Researchers are advised to use directories or sites where information is likely to be found. If you were looking for someone's telephone number, this is more likely to be found at a specialist telephone directory website, rather than trying a search on a general search engine. Likewise if you were looking for a treaty, this is likely to appear in a treaties library.

One recent development is the Australian Digital Theses Program.<sup>56</sup> Participants are the University of New South Wales (lead institution), University of Melbourne, University of Queensland, University of Sydney, Australian National University, Curtin University of Technology and Griffith University. An example of a tax PhD on the web via this Australian Digital Theses Program is Tony Rumble's *Synthetic Equity and Franked Debt: Capital Markets Savings Cures* (1998).<sup>57</sup>

## 11. PRESERVATION OF TAX SCHOLARSHIP

Many of us have seen a reference to a seminar or conference paper and thought to ourselves, it was too much trouble to find this information? Either the cost of obtaining the paper/s was too prohibitive or you felt no library would hold these papers. Many conference/seminar papers are not held in public or academic libraries. Perhaps it is selfishness. Following the seminar, how many

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<sup>55</sup> MK Bergman, *The Deep Web: Surfacing Hidden Value* (BrightPlanet White Paper, July 2000) <http://128.121.227.57/download/deepwebwhitepaper.pdf>.

<sup>56</sup> At <http://adt.caul.edu.au>.

<sup>57</sup> This was granted by ATAX, University of New South Wales and available at <http://www.library.unsw.edu.au/~thesis/adt-NUN/public/adt-NUN20010119.152830>.

attendees regularly refer to the papers in the following year? In some professional firms, attendees are encouraged to deposit their papers with the library or information resource centre or precedents database or knowledge management centre.

One way of encouraging access is to suggest that people who give conference/seminar papers should make these available via the web. For a fee, there is the Taxation Institute of Australia Online Knowledge Base, which features the full text of TIA conference/seminar papers back to 1996. On a more charitable note, we should put up on our own personal homepages, copies of various papers we have presented in the past. For most of 2000 and 2001 only two staff members of ATAX had electronically available papers from their home pages. Now most ATAX staff members have papers available from their home pages. This development should be encouraged amongst ATTA members as a way of preservation and access to tax scholarship.

Back in 1985, Professor Ross Parsons released *Income Taxation in Australia: Principles of Income, Deductability and Tax Accounting*.<sup>58</sup> This is one of the classic works on Australian income tax law. As this book is out of print and still cited in many tax cases, a project was created to make this available electronically via the web.<sup>59</sup> This formed part of the University of Sydney Library SETIS<sup>60</sup> project.

Still more work needs to be done. The Asprey Report into taxation review of 1975 is regularly cited and this could be digitised. Possibly the New Zealand *Task Force on Tax Reform* chaired by PM McCaw could be digitised. On the web there are many documents of a bygone era being digitised and we could apply for special projects

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<sup>58</sup> Sydney, Law Book Co, 1985.

<sup>59</sup> Available from <http://setis.library.usyd.edu.au/law> Launched to the wider public on 14 June 2001. This was preceded by The Ross Parsons Lecture in Taxation & Commercial Law 2001 "Income Tax: a Construction on Sand" delivered by Professor John Prebble, Victoria University of Wellington.

<sup>60</sup> Short for The Scholarly Electronic Text and Image Service.

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to be digitized<sup>61</sup> One noticeable feature of the past three years has been the apparent disappearance of the Ralph Review of Business Taxation Discussion papers. These were readily available when initially released then when the final report was released in late 1999, the discussion papers were not available. Then with a bit of detective work, I found them via the press releases announcing their release. Now I am happy to report that the discussion papers have been resurrected to the Review of Business Taxation website <http://www.rbt.treasury.gov.au>. This leads onto the next topic.

### 12. HERE TODAY, GONE TOMORROW?

As the web is variable as to its durability, the National Library of Australia created the PANDORA<sup>62</sup> project to preserve a number of web based databases for future access.<sup>63</sup> Of particular interest to tax academics are the categories of Business and Economy; Law and Criminology; Politics and Government. Amongst these may be found a number of sites such as ATO Interpretative Decisions; Discussion papers from the National Centre for Social and Economic Modelling such as A Harding and N Warren, *Who Pays the Tax Burden in Australia?* (DP 39); GST Start-Up Assistance Office; and *How Will the GST Affect Food Prices: a Best Case, Longer Term, "on Average" Cost/Price Scenario*. There are also discussion/research/working papers from various Commerce/Economics Schools/Faculties. There also appear to be a

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<sup>61</sup> Northwestern University Library's project digitized League of Nations documents and is called *League of Nations Statistical and Disarmament Publications*, <http://www.library.northwestern.edu/govpub/collections/league>. Project funding began December 1, 1998 and made a reality by a National Leadership Grant for Digitization by the Institute of Museum and Library Services. In addition to this are many other projects such as the Avalon Project at the Yale Law School: Documents in Law, History and Diplomacy which has digitised pre 18<sup>th</sup>, 19<sup>th</sup>, 20<sup>th</sup> and 21<sup>st</sup> Century documents. These range from Agrarian Law of 111 BC to 11 September 2001: Attack on America: a collection of documents.

<sup>62</sup> PANDORA is short for Preserving and Accessing Networked Documentary Resources of Australia.

<sup>63</sup> <http://pandora.nla.gov.au/index.html>.

few conference/seminar papers. None I saw particularly related to tax.

In early 2000, the ATTA Conference was held at Monash University's Department of Business Law and Taxation. The papers were available on the web until recently. I investigated what happened to them. It appears that they were taken away as they were no longer topical to the Department. This raises the question of electronically archiving ATTA Conference papers. After a bit of work by ATTA members, the ATTA Conference papers from 2000 are available from the ATTA website and the PANDORA website at <http://pandora.nla.gov.au/tep/23524>.

In New Zealand, the National Library of New Zealand created Papers Past, which is a 19<sup>th</sup> century newspapers and periodicals digitisation website.<sup>64</sup> In addition to this are a number of websites devoted to photographs and drawings.<sup>65</sup> At the moment, in New Zealand there appears to be no comparable project to the PANDORA project of the National Library of Australia.

In the US, the Internet Archive<sup>66</sup> launched the Wayback Machine on the 24 October 2001, in the Bancroft Library, University of California, Berkeley. This makes it possible to surf pages stored in the Internet Archive's web archive. It differs substantially from the PANDORA project, mentioned previously. As PANDORA offers only one version of a particular topic at a point in time, this archive attempts to show a myriad of topics at different times, focussing on many news sites. One disadvantage, I found when logging on, was that not all the links are to free sites. At one stage I clicked on a News Ltd story and was informed I could see it if I went to a subscriber service called Newstext, which is an online archive of newspapers from Australia, New Zealand and the United Kingdom.

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<sup>64</sup> <http://paperspast.natlib.govt.nz>.

<sup>65</sup> <http://www.natlib.govt.nz/mi/collections/online.html#digital>.

<sup>66</sup> <http://www.archive.org/index.html>.

### 13. WHERE DOES THIS SCHOLARSHIP GET CITED?

Once a journal article or seminar paper is delivered or a book published, is that the end of the matter? For books at least, a royalty cheque will be a partial sign of the success of publication. Tax writings may be reviewed via book reviews or rejoinders to the original article or cited by other writers in a myriad of publications. Beware of writers who count up all their cited references, of which the majority are to articles they have written or co-written.

How do we find out about these book reviews and cited references. Sometimes the journal indexes will assist by indexing book reviews. Many journal indexes omit book reviews. Generally I have found the overseas ones such as *LegalTrac* or *Index to Legal Periodicals* do index book reviews. *LegalTrac* gives a rating to each book review based on the assessment by the book review.

There are other sophisticated ways of finding if your published works, particularly journal articles, have been cited elsewhere. One index for this purpose is *Social Sciences Citation Index*. Internet Search engines sometimes can pick up places where material has been cited or placed on someone's reading list. Using one particular search engine, I was surprised to see my name cited in an academic library committee minutes.

#### 13.1 Case Studies

Dr Binh Tran-Nam is a colleague of mine, so I have decided to use his writings as an example to find out where some of his writings may have been cited. Commencing with *Social Sciences Citation Index*, I keyed in TRAN-NAM or TRANNAM and scored 9 hits. After this I went elsewhere to see where else he may have been cited, so I decided to go to some unusual places where I knew he had been cited.

At the Australian Parliament House web site <http://www.aph.gov.au> Binh and his publications were cited 7 times. Some of these were repeats. Next I looked to the High Court of

Australia, where I keyed in Binh's name in AustLII <http://www.austlii.edu> then I found he was cited in the High Court's decision of *FC of T v Scully*.<sup>67</sup> In Australia there was held a federal election on 10 November 2001. At the previous election, the federal Australian Labor Party in its website, cited Binh's work. How do we find this after all these years? Fortunately the National Library of Australia has been archiving what it considers important websites, otherwise they often disappear. Binh's comment to the *Business Review Weekly*<sup>68</sup> was cited in the Australian Labor Party's federal election website under the provocative title of "Economic Snake-oil: the Oversold Advantages of the GST".<sup>69</sup> The mere citing of someone certainly does not mean the cited person's work is an endorsement for the later reference! Some of the ATAX academics work have been cited by a parties and groups of different political persuasions. No doubt this would be true of other academics.

The above was compiled independent of Binh's knowledge. To complete this area, I decided to ask Binh where his material had been cited and what he used to compile a list of his cited works. He suggested from 3 sources:

- his own knowledge of books or articles that referred to his work;
- database in the central library and Google internet search; and
- from a co-author who supplied a list of citations of their joint paper.

Now turning to a New Zealand example. I chose John Prebble and using *Social Sciences Citation Index*, I noticed Prebble was cited once, then I turned to Lexis and looked up the Law Reviews,

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<sup>67</sup> (2000) 201 CLR 148, 172 n 50; [2000] HCA 6, [43] n 32, decided on 10 February 2000. Note the different footnote numbers.

<sup>68</sup> 18 May 1998.

<sup>69</sup> <http://pandora.nla.gov.au/nph-arch/O1998-Oct-13/http://www.alp.org.au/campaign/policy/taxation/snakeoil.html>.

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Combined Library then keyed in “prebble w/5 (j or john)” and scored 5 hits of which 3 were relevant where two articles referred to John’s PhD thesis from Cornell and a subsequent *Cornell Law Review* article with a similar title to the PhD. Having tried to access the free part of the New Zealand Hansard website, I did not find it as easy to use as the Australian electronic equivalent. For New Zealand Hansard there is a subscription part of the site which provides full text searching.

Turning to New Zealand Law Reports on LEXIS, I keyed in Prebble and found about 20 hits. However not all these related to John Prebble. Some of the hits related to the Honourable Richard Prebble, Member of Parliament. In *Garwen Holdings Ltd v Commissioner of Inland Revenue*,<sup>70</sup> John Prebble’s *Taxation of Property Transactions*<sup>71</sup> was cited. In *European Pacific Banking Corporation v Television New Zealand Ltd*<sup>72</sup>, John Prebble’s evidence was cited. Then in 5 cases Prebble was listed as counsel. At least one of the cases was ambiguous as Prebble’s initials were not mentioned. Finally I visited New Zealand Cases on LEXIS and keyed in “prebble w/5 (j or john)” and did not score any more relevant hits than my previous search using only New Zealand Law Reports. There were references to counsel AJ Prebble, but I discounted these.

### 13.2 Usefulness of Cited References

The previous case studies illustrate the variety of ways in which to find out where you may have been cited. In some instances, it requires a bit of detective work as published materials may be cited anywhere and may not be indexed in a particular manner. Sometimes word of mouth will assist in providing you with information as to where you have been cited.

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<sup>70</sup> [1996] 1 NZLR 321.

<sup>71</sup> Wellington, Butterworths, 1986.

<sup>72</sup> [1994] 3 NZLR 43.

What can we learn from the previous case studies? One possibility is to add credence to one's list of publications. Instead of just releasing one's list of publications either to a possible future employer or on the web you can enhance it by listing places where your publications have been cited or what grade the book review section of *LegalTrac* gives it. I also think the above discussion adds credence to much of our work. If we simply publish material which never gets looked at what is the point of writing, if it does not get noticed?

Some tax scholarship will still be recognised many years later. Look at the many contemporary references to the Asprey Taxation Review Report which finalised its report back in 1975 and to Ross Parson's *Income Taxation in Australia: Principles of Income, Deductability and Tax Accounting*.<sup>73</sup> Fifty years from now, someone may stumble upon this year's ATTA Conference Proceedings and praise the gems found amongst the papers!

## 14. CONCLUSION

This article has provided a small snapshot of the varieties of places where Australian and New Zealand taxation scholarship has been published and continues to be published. There are difficulties in locating this information as it appears in so many disparate places ranging from local to overseas sources. Should a centralised database be encouraged of Australian and New Zealand taxation scholarship? Earlier, in this article, I mentioned the existence of the *Tax Research Network – Research Directory*<sup>74</sup> and hinted this might be a project, ATTA may wish to pursue. The following quote seems appropriate: “Lawyers say of themselves that they do not need to know all the law; they need to know where to find it”.<sup>75</sup>

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<sup>73</sup> Sydney, Law Book Co, 1985 and cited in *FC of T v Payne* (2001) 202 CLR 93; [2001] HCA 3.

<sup>74</sup> Edited by Margaret Lamb and published by The Centre for Business Performance, The Institute of Chartered Accountants in England & Wales, 2002 <http://www.icaew.co.uk/cbp>.

<sup>75</sup> L Waller, *Derham, Maher and Waller: An Introduction to Law* (8<sup>th</sup> ed, 2000) 61.

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This variety of places may have unintended consequences. As there is a plethora of literature no one person can really be cognisant of all that has been published. As many of us have the task of marking student assignments there comes a time when you can no longer be sure a student has not copied a source you may not be familiar with. This future challenge, for us is to be ever vigilant of the different places where taxation scholarship may be published.