

FOREWORD

The 22nd Annual Conference of the Australasian Tax Teachers Association was held from 20th to 22nd January 2010 at the University of New South Wales and was jointly sponsored by the Australian School of Taxation (ATAX) and the School of Business Law and Taxation. Many of the papers appearing in this edition of the *Journal of the Australasian Tax Teachers Association* (JATTA) were presented at the 2010 conference. Some papers have been carried over from previous conferences.

The Deputy Vice Chancellor of the University of New South Wales, Professor Richard Henry, opened the conference and welcomed delegates. Plenary presentations at the conference were given by the Secretary of the Australian Treasury, Dr Ken Henry, by the Australian Commissioner of Taxation Michael D'Ascenzo, by the Patron of ATTA, Professor Gordon Cooper, by Justice Richard Edmonds of the Federal Court of Australia, and by Professor Catherine Brown of the University of Calgary.

The theme of the conference was 'Changing Taxes For Changing Times' an apt one given that the conference was held in the immediate aftermath of the global financial crisis and after the completion but before the release of the Henry Report into Australia's Future Tax System. Many of the papers at the conference and in this edition of JATTA focussed on this theme but also dealt with many other important issues relating to tax policy, tax design and tax administration. We hope that the papers published here will make a significant contribution to the literature on the diverse range of topics that they deal with. This edition includes Lisa Marriott's paper 'The Science Of Taxing The Arts' which won the prize for 'Best Senior Paper' at the conference.

Many contributed to making the 2010 ATTA Conference the success that it was. One product of their efforts has been the publication of this peer reviewed edition of JATTA. We thank the organising committee for the 2010 conference, the editorial board of JATTA, the referees for their timely and insightful reviews of papers sent to them, and Marie Louise Taylor for her professional editorial work. Most importantly our thanks go to ATTA members without whose involvement and support ATTA conferences and editions of JATTA would not be possible.

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