

# CONFERENCE PROGRAM

## *16th ATAX International Conference on Tax Administration: Getting it Right*

### **Main Conference**

Tuesday, 8 April 2025 &  
Wednesday, 9 April 2025

### **Tax Clinic Workshop (UNSW)**

Thursday, 10 April 2025

### **Pullman Sydney Hyde Park**

36 College Street, Sydney



**UNSW** | AGSM  
Business School



**Atax**<sup>™</sup>

## DAY 1 – TUESDAY, 8 APRIL 2025

08:30 – 09:00	REGISTRATION – Day 1			
09:00 – 10:15	SESSION 1 PLENARY: <b>Getting it Right: Leading Tax Administration</b>			
	Chair: Professor Michael Walpole, School of Accounting, Auditing and Taxation, UNSW Business School Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney			
09:00 – 09:03	Welcome to Country			
09:03 – 09:07	Introductions and Housekeeping Professor Michael Walpole, School of Accounting, Auditing and Taxation, UNSW Business School			
09:07 – 09:15	Welcome to Delegates Professor Frederik Anseel, Dean, UNSW Business School			
09:15 – 09:45	Rob Heferen, Commissioner, Australian Taxation Office			
09:45 – 10:15	Peter Mersi, Commissioner and CEO, Inland Revenue New Zealand			
10:15 – 10:35	MORNING TEA			
	SESSION 2 PARALLEL			
10:35 – 11:35	<b>Roundtable</b> Location: Ibis Room, 1st floor <b>Digital Tax: Opportunities and Challenges in Asia and Pacific</b>  Chair: Byungsik Jung, Deputy Dean, ADBI	<b>Stream B</b> Location: Cook 2, 2nd floor <b>Shaping the Digital Future of Tax Administration: AI</b>  Chair: Duncan Bentley	<b>Stream C</b> Location: Parkview, 2nd floor <b>VAT Administration</b>  Chair: Michael Walpole	<b>Stream D</b> Location: Cook 1, 2nd floor <b>Taxpayer Rights and Protecting Vulnerable Taxpayers</b>  Chair: Nina Olson

## DAY 1 – TUESDAY, 8 APRIL 2025

10:35– 10:55	<b>The Status and Prospects of International Tax Cooperation in the Digital Economy</b> <b>Professor Kyung Geun Lee</b> , Seoul School of Integrated Sciences and Technologies, South Korea	<b>Deepfakes vs. Tax AI: Who Wins the Digital Battle?</b> <b>Jane Ndlovu</b> , University of the Witwatersrand, Johannesburg, South Africa	<b>Mind the Gap. Pros and Cons of Estimating VAT Losses</b> <b>Yvette Lind</b> , BI Norwegian Business School, Trondheim, Norway	<b>Bonfire of the Privileges</b> <b>Robin Woellner</b> , James Cook University, Townsville and UNSW, Sydney and <b>Andrew Maples</b> , University of Canterbury, Christchurch, New Zealand
10:55– 11:15	<b>Panel Discussion</b> <b>Chetan Rao</b> , Commissioner of Income Tax, India  <b>Dr. Riznaldi Akbar</b> , Senior Policy Analyst – Fiscal Policy Office, MoF, Indonesia  <b>Fumiaki Yamato</b> , Deputy Director, International Tax Policy Division, MoF, Japan	<b>From IRL to URL: The ATOs AI Overhaul and What It Means for WAs SMEs</b> <b>HM Sembiring</b> , University of Western Australia, Perth	<b>The Deceptive Initial Appeal of Harmonisation and Centralisation of VAT Administration</b> <b>Stefanie Geringer</b> , University of Vienna, Austria	<b>Making a Hash of It – Inland Revenue’s New (albeit brief) Data Sharing Policy Further Erodes Taxpayers’ Rights</b> <b>Adrian Sawyer</b> and Alistair Hodson, University of Canterbury, Christchurch, New Zealand
11:15– 11:35	Q&A	Q&A	Q&A	Q&A
11:35 – 13:00	<b>SESSION 3 PLENARY: Getting it Right: By (Bionic) Hands or Brain? Next Generation Tax Decision Making</b>			
	<b>Chair: Yan Xu, Scientia Associate Professor, School of Accounting, Auditing and Taxation, UNSW Business School</b> <b>Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney</b>			
11:35 – 11:40	<b>Chair’s Opening Remarks</b> <b>Scientia Associate Professor Yan Xu, School of Accounting, Auditing and Taxation, UNSW Business School</b>			
11:40 – 12:05	<b>AI Is Making Tax Law Better</b> <b>Professor Benjamin Alarie</b> , Faculty of Law, University of Toronto, Canada			



UNSW | AGSM  
Business School



## DAY 1 – TUESDAY, 8 APRIL 2025

12:05 – 12:20	<b>Collaborate or Compete? Equipping Next Gen Professionals to be Savvier</b> <b>Professor Paul Andon</b> , Senior Deputy Dean, Education and Student Experience, UNSW Business School <b>Professor of Practice Fahim Khondaker</b> , School of Accounting Auditing and Taxation, UNSW Business School and Partner Data and AI Service, BDO
12:20 – 12:40	<b>The Tools are Great, but People are Still in Charge...</b> <b>Jeremy Hirschhorn</b> , Second Commissioner Client Engagement, Australian Taxation Office
12:40 – 13:00	<b>Have your Say</b> Comments and Questions
13:00 – 14:00	<b>LUNCH</b>
14:00 – 15:15	<b>SESSION 4 PLENARY: Getting it Right: Integrity of the Tax System and the Tax Profession, What Should We Know?</b>
	<b>Chair: Dr Rodney Brown</b> , School of Accounting, Auditing and Taxation, UNSW Business School <b>Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney</b>
14:00 – 14:05	<b>Chair's Opening Remarks</b> <b>Dr Rodney Brown</b> , School of Accounting, Auditing and Taxation, UNSW Business School
14:05 – 14:25	<b>A Regulator's Perspective</b> <b>Peter de Cure AM</b> , Chair, Tax Practitioners Board
14:25 – 14:35	<b>A View from the Profession – Private Practice</b> <b>Julie Abdalla</b> , Head of Tax and Legal, The Tax Institute
14:35 – 14:45	<b>A View from the Profession – Large Corporate Tax Counsels</b> <b>Michelle de Niese</b> , Executive Director, Corporate Tax Association
14:45 – 14:55	<b>A Scrutineer's Perspective</b> <b>Ruth Owen CBE</b> , Inspector General of Taxation and Taxation Ombudsman
14:55 – 15:15	<b>Panel Discussion and Have Your Say</b> <b><i>Tax Practitioners: Are the Integrity Goal Posts Shifting?</i></b>



UNSW | AGSM  
Business School



## DAY 1 – TUESDAY, 8 APRIL 2025

15:15 – 15:45	AFTERNOON TEA			
	SESSION 5 PARALLEL			
15:45 – 17:20	<b>Stream A</b> Location: Cook 1, 2nd floor <b>Tax Compliance and Complexity</b>  Chair: Adrian Sawyer	<b>Stream B</b> Location: Cook 2, 2nd floor <b>Shaping the Digital Future of Tax Administration (cont'd): AI and e-Filing</b>  Chair: Yan Xu	<b>Stream C</b> Location: Parkview, 2nd floor <b>The Role of Tax Professionals and Tax Dispute Resolution</b>  Chair: Rodney Brown	<b>Stream D</b> Location: Ibis Room, 1st floor <b>Taxpayer Rights and Protecting Vulnerable Taxpayers (cont'd)</b>  Chair: Jennie Granger
15:45 – 16:05	<b>B-READY: Evaluating the Ease of Business Tax Compliance</b>  Richard Highfield, Chris Evans, and Binh Tran-Nam, UNSW, Sydney	<b>The Bot and I: A Risky Relationship?</b>  Duncan Bentley, Federation University, Regional Victoria	<b>TPB Investigations and Tax Practitioner Misconduct</b>  Elizabeth Morton, Curtin University, Perth and Ken Devos, Swinburne Institute of Technology, Melbourne	<b>Legal Protections for Financially Vulnerable Persons with Taxation Debts</b>  Kevin O'Rourke, Michael Walpole, Ann Kayis-Kumar, UNSW Sydney
16:05 – 16:25	<b>Avenues to Attenuate Transfer Pricing Complexity and Enhance Compliance</b>  Kim Alina Schulz and Caren Sureth-Sloane, Paderborn University, Germany, Stefan Greil and Eleonore Kaluza-Thiesen, German Federal Ministry of Finance	<b>Understanding Individual Taxpayers' Intentions: The Shift Towards e-Filing in the Digital Tax Era</b>  Nadee Dissanayake, Inland Revenue Department, Sri Lanka and BWR Damayanthi, University of Sri Jayewardenepura, Sri Lanka	<b>Digital Justice for Taxpayers: Transforming Dispute Resolution Mechanisms in the Modern Era</b>  Monica Pradyot, Assistant Professor, School of Law, UPES Dehradun, India	<b>The Challenge of Inclusive Digital Tax Engagement</b>  Annette Morgan, Curtin University, Perth, Emer Mulligan, and Margaret O'Neill, University of Galway, Ireland



## DAY 1 – TUESDAY, 8 APRIL 2025

16:25 – 16:45	<b>Assessing Multilateral Cooperative Compliance to Reduce Complexity and Build Trust in the Mining and Extractive Industry in Developing Countries</b> <b>Mzwandile Ngidi</b> , Pretoria University, South Africa and Christina Allen, Curtin University, Western Australia	<b>The Indonesian Digital Transformation of Tax Services and Compliance</b> <b>February Leonardo Zulkarnain</b> , Al-Azhar University, Indonesia	<b>Tax Dispute Resolution: A Critical and Comprehensive Review</b> <b>Binh Tran-Nam</b> and <b>Michael Walpole</b> , UNSW Sydney	<b>When Anti-Avoidance Provisions and Human Rights Standards Collide</b> <b>Jeroen Lammers</b> , Copenhagen Business School, Denmark.
16:45 – 17:05	<b>Using a Mixed Methods Approach to Test Potential impact of Participatory Budgeting on Tax Compliance in Australia</b> <b>Tomo Kudrich</b> , UNSW, Sydney	<b>Don't Believe the Kayfabe: Lessons in Tax Administration of Crypto and Digital Assets from Pro Wrestling</b> <b>Adrian Cartland</b> , Cartland Law, Adelaide	<b>Global Ethical Standards for International Tax Planning: A Tax Administration Perspective</b> <b>Alexis Lujan</b> , University of Melbourne	<b>The Effectiveness of the Taxpayers' Charter of Rights in India: A Comparative Study</b> <b>Dhwani Mainkar</b> , Jindal Global Law School, India
17:05 – 17:20	Q&A	Q&A	Q&A	Q&A
18:00 – 18:30	<b>PRE DINNER NETWORKING CANAPES: Sponsored by CPA Australia</b> Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney			
18:30 – 22:00	<b>CONFERENCE DINNER: Sponsored by our co-organiser ADBI</b> Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney			
	<b>MC: Professor Chris Evans, School of Accounting, Auditing and Taxation, UNSW Business School</b> <b>Welcome: Mr. Byungsik Jung, Deputy Dean, ADBI</b> <b>Presentation of the Cedric Sanford Medal sponsored by The Tax Institute</b>			



UNSW | AGSM  
Business School



## DAY 2 – WEDNESDAY, 9 APRIL 2025

08:30 – 09:00	<b>REGISTRATION – Day 2</b>
09:00 – 10:30	<b>SESSION 6 PLENARY: <i>Getting it Right: Tax and Sustainability</i></b>
	<b>Chair: Jennie Granger, Professor of Practice, School of Accounting, Auditing and Taxation, UNSW Business School</b> <b>Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney</b>
09:00 – 09:05	<b>Welcome to Day 2</b> <b>Jennie Granger</b> , Professor of Practice, School of Accounting, Auditing and Taxation, UNSW Business School
09:05 – 09:30	<b>The Role of Green Mentality in the Development of Environmental Tax Policy: The Case of Landfill Tax in the UK</b> <b>Professor Penelope Tuck</b> , Department of Accounting, University of Birmingham, UK
09:30 – 09:50	<b>Setting the Standards for ESG Reporting: What are We Trying to Achieve?</b> <b>Andrew Mills</b> , Chair, Financial Reporting Council, Member Board of Taxation
09:50 – 10:10	<b>Sustainable Corporate Tax Practices: Developing ESTG</b> <b>Professor Kerrie Sadiq</b> , School of Accountancy, Faculty of Business and Law, Queensland University of Technology
10:10 – 10:20	<b>Have your Say</b> Comments and Questions
10:20 – 10:30	<b>BOOK LAUNCH: Taxing Income and Consumption: The Development of International Tax Law and Policy</b> , edited by Kerrie Sadiq, Chris Evans and Na Li
10:30 – 10:55	<b>MORNING TEA</b> Sponsored by QUT International Tax Research Book Launch

## DAY 2 – WEDNESDAY, 9 APRIL 2025

SESSION 7: PARALLEL				
10:55 – 12:15	<b>Stream A</b> Location: Cook 1, 2nd floor <b>Tax Compliance and Complexity (cont'd)</b>  Chair: Chris Evans	<b>Stream B</b> Location: Cook 2, 2nd floor <b>Shaping the Digital Future of Tax Administration (cont'd): Crypto</b>  Chair: Ben Alarie	<b>Stream C</b> Location: Parkview, 2nd floor <b>Environmental Taxation Issues</b>  Chair: Penelope Tuck	<b>Stream D</b> Location: Ibis Room, 1st floor <b>Taxpayer Rights and the Protection of Vulnerable Taxpayers (cont'd)</b>  Chair: Les Book
10:55 – 11:15	<b>Getting Tax Nudges Right – And Ensuring Rights when Nudging Taxpayers</b>  <a href="#">John Bevacqua</a> and <a href="#">Amna Tariq Shah-Kemp</a> , Monash University, Melbourne	<b>Bridging the Crypto Gap: Enhancing Tax Compliance in Decentralised Financial Systems</b>  <a href="#">Yayan P. Riyanto</a> , Monash University, Melbourne	<b>The Financial and Environmental Challenges in GCC Countries</b>  <a href="#">Tanja Fatur Šikić</a> , Sabina Hodžić University of Rijeka, Croatia, Abdellatif, Mahmoud M., Qatar University, Qatar	<b>The Role of the General Welfare Doctrine in Protecting American Taxpayers “In Need”</b>  <a href="#">Katherine Pratt</a> , Loyola Marymount University, Los Angeles, USA
11:15 – 11:35	<b>Institutional Quality: Increased Tax Compliance in the Informal Sector in Developing Countries</b> <a href="#">Lindelwa Ngwenya</a> , University of Pretoria, South Africa	<b>Tax, LLMs, RAGs and Some Soft Logic</b>  <a href="#">Bernard Walrut</a> , Barrister, Murray Chambers, Adelaide	<b>CBAM: Europe’s Path to a Sustainable World</b>  <a href="#">Pietro Giordano</a> , University of Roma, Italy	<b>Pathways of Perpetration: Mapping Financially Abusive Tax Manipulation Tactics</b>  <a href="#">Kay Cook</a> , <a href="#">Adrienne Byrt</a> , Rachael Burgin, Georgina Dimopoulos, Swinburne University of Technology, Melbourne



UNSW | AGSM  
Business School





## DAY 2 – WEDNESDAY, 9 APRIL 2025

11:35 – 11:55	<b>The Olympic Games: What's Tax Avoidance Got to Do with It?</b>  <b>Karen Powell</b> , Deakin University, Melbourne	<b>Cracking the Crypto Code: SARS Approach to Taxing the Untouchable</b>  <b>Khodani Sengwane</b> , University of Pretoria and <b>Zinhle Novazi</b> , Stellenbosch University, South Africa	<b>The Impact of Technology Upon the Tax Literacy of Small Business Owners – Evidence from NZ</b>  <b>Harry Waddell</b> , University of Canterbury, Christchurch, New Zealand	<b>Between a Tax and a Hard Place: Rethinking Third-Party Appointments in South Africa</b>  <b>Carika Keulder</b> , University of the Witwatersrand, Johannesburg, South Africa
11:55 – 12:15	Q&A	Q&A	Q&A	Q&A
12:15 – 13:00	<b>SESSION 8 PLENARY: Getting it Right: Tax is Not Just for Tax Experts</b>			
	<b>Chair: Andrew Mills, Chair, Financial Reporting Council, Member Board of Taxation</b> <b>Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney</b>			
12:15 – 12:30	<b>The Skills Tool Kit Top Tax Experts Need, Now and in the Future</b> <b>Kirsten Fish</b> , Second Commissioner Law Design and Practice, Australian Taxation Office			
12:30 – 12:50	<b>Panel Discussion</b> <b>Kirsten Fish</b> , Second Commissioner Law Design and Practice, Australian Taxation Office <b>Professor Christine Mathies</b> , Pro-Vice Chancellor Education, UNSW <b>Helen MacGillivray</b> , FCA Accountant and Senior Advisor supporting Global Tax Digitalisation, New Zealand			
12:50 – 13:00	<b>Have your Say</b> Comments and Questions to the Panel			
13:00 – 14:00	<b>LUNCH</b>			



UNSW | AGSM  
Business School



## DAY 2 – WEDNESDAY, 9 APRIL 2025

14:00 – 16:15	<b>SESSION 9 PLENARY: <i>Getting it Right: Can Tax Contribute to Reducing Inequality</i></b>
	<p>Chair: Associate Professor Ann Kayis-Kumar, School of Accounting, Auditing and Taxation, UNSW Business School and Founding Director, UNSW Tax and Business Advisory Clinic</p> <p><i>Sponsored by our co-organisers UNSW Tax and Business Advisory Clinic in collaboration with the Centre for Taxpayer Rights</i></p> <p>Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney</p>
14:00 – 14:05	<p><b>Chair's Opening Remarks and Speaker Introductions</b></p> <p><a href="#">Associate Professor Ann Kayis-Kumar</a>, School of Accounting, Auditing and Taxation, UNSW Business School and Founding Director, UNSW Tax and Business Advisory Clinic</p>
14:05 – 14:35	<p><b>PANEL DISCUSSION</b></p> <p><b>Theme 1: Tax Administration at the Intersection of Poverty, Debt and Financial Abuse – Interdisciplinary and International Perspectives</b></p> <p><a href="#">Professor Jan Breckenridge</a>, School of Social Science and Gendered Violence Research Network, UNSW</p> <p><a href="#">Professor Kay Cook</a>, School of Social Sciences, Media, Film and Education, Swinburne University of Technology</p> <p><a href="#">A/Professor Christine Speidel</a>, Charles Widger School of Law, Villanova University, Pennsylvania</p> <p><a href="#">Ruth Owen CBE</a>, Inspector-General of Taxation and Taxation Ombudsman</p>
14:35 – 14:45	<p><b>Have your Say</b></p> <p>Conversation: ask questions, share your experiences and suggestions.</p>
14:45 – 15:15	<b>AFTERNOON TEA</b>
15:15 – 15:30	<p><b>KEYNOTE</b></p> <p><b>Poverty and Tax – Global Approaches and Lessons Learned</b></p> <p><a href="#">Nina Olson</a>, Executive Director, Center for Taxpayer Rights</p>
15:30 – 16:00	<p><b>PANEL DISCUSSION</b></p> <p><b>Theme 2: Designing Best Practice Approaches to Supporting Financially Vulnerable Taxpayers – International Developments, Recent Progress and New Opportunities</b></p> <p><a href="#">Will Day</a>, Deputy Commissioner, Australian Taxation Office</p> <p><a href="#">Professor Les Book</a>, Charles Widger School of Law, Villanova University, Pennsylvania</p> <p><a href="#">Nina Olson</a>, Executive Director, Center for Taxpayer Rights</p>



UNSW | AGSM  
Business School



## DAY 2 – WEDNESDAY, 9 APRIL 2025

16:00 – 16:10	<b>Have your Say</b> Conversation: ask questions, share your experiences and suggestions.
16:10 – 16:15	<b>Chair's Closing Remarks and Feedback Survey</b> <b>Associate Professor Ann Kayis-Kumar</b> , School of Accounting, Auditing and Taxation, UNSW Business School and Founding Director, UNSW Tax and Business Advisory Clinic
16:15 – 16:30	<b>SESSION 10 PLENARY: Conference Close</b>
	<b>Chair: Professor Michael Walpole, School of Accounting, Auditing and Taxation, UNSW Business School</b> <b>Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney</b>
16:45 – 18:00	<b>Informal Pay-Your-Own-Way Happy Hour (Lobby Bar)</b> <i>Continue the conversation informally and relax with good company. All conference attendees, colleagues, guests, friends and family are welcome.</i>

## DAY 3 – THURSDAY, 10 APRIL 2025 – TAX CLINIC WORKSHOP

*For registered delegates information:*

09:00 – 11:30	<b>TAX CLINIC – BRIDGING THE GAP BETWEEN THEORY AND PRACTICE</b> <i>Sponsored by UNSW Tax and Business Advisory Clinic in collaboration with the Centre for Taxpayer Rights</i>
	<b>Chair: Associate Professor Ann Kayis-Kumar, School of Accounting, Auditing and Taxation, UNSW Business School and Founding Director, UNSW Tax and Business Advisory Clinic</b> <b>Location: UNSW Tax and Business Advisory Clinic, Kensington, Sydney, Australia</b>
09:00 – 09:30	<b>Welcome to Delegates and Acknowledgement of Country</b> <b>Professor Noel Harding</b> , Head of School, School of Accounting, Auditing and Taxation, UNSW Business School
10:00 – 10:30	<b>MORNING TEA AND CLINIC TOUR</b> Tour the Clinic and chat to management, practitioners and students about how they work together Hosted by: <b>Associate Professor Ann Kayis-Kumar</b> , School of Accounting, Auditing and Taxation, UNSW Business School and Founding Director, UNSW Tax and Business Advisory Clinic
10:30 – 11:30	<b>ROUNDTABLE DISCUSSION</b> <b>What we've learned about managing a tax clinic and supporting clients, and what the future of tax clinics might hold</b> Chair: <b>Nina Olson</b> , Executive Director, Center for Taxpayer Rights

## Thank You to Our Sponsors and Co-organisers

*We extend our gratitude to our sponsors and co-organisers for their generous support and partnership. Your contributions have played an integral role in making this conference possible and in fostering the exchange of ideas, innovation, and collaboration.*

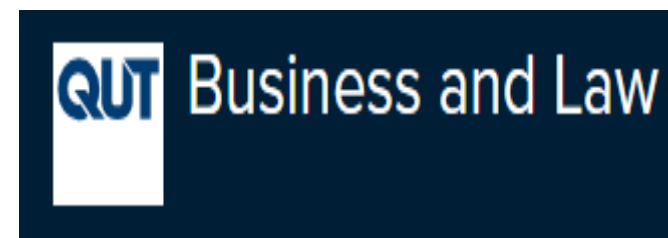
*Together, we're shaping the future of Tax Administration! We thank you for your invaluable support.*



CENTER FOR



TAXPAYER  
RIGHTS



*International Tax Research*

