

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™

DAY 1 – TUESDAY, 8 APRIL 2025

08:30 – 09:00	REGISTRATION – Day 1			
09:00 – 10:15	SESSION 1 PLENARY: Getting it Right: Leading Tax Administration			
	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	Roundtable Location: Ibis Room, 1st floor Digital Tax: Opportunities and Challenges in Asia and Pacific Chair: Byungsik Jung, Deputy Dean, ADBI	Stream B Location: Cook 2, 2nd floor Shaping the Digital Future of Tax Administration: AI Chair: Duncan Bentley	Stream C Location: Parkview, 2nd floor VAT Administration Chair: Michael Walpole	Stream D Location: Cook 1, 2nd floor Taxpayer Rights and Protecting Vulnerable Taxpayers Chair: Nina Olson



DAY 1 – TUESDAY, 8 APRIL 2025

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



DAY 1 – TUESDAY, 8 APRIL 2025

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



DAY 1 – TUESDAY, 8 APRIL 2025

15:15 – 15:45	AFTERNOON TEA				
	SESSION 5 PARALLEL				
15:45 – 17:20	Stream A Location: Cook 1, 2nd floor Tax Compliance and Complexity Chair: Adrian Sawyer	Stream B Location: Cook 2, 2nd floor Shaping the Digital Future of Tax Administration (cont'd): AI and e-Filing Chair: Yan Xu	Stream C Location: Parkview, 2nd floor The Role of Tax Professionals and Tax Dispute Resolution Chair: Rodney Brown	Stream D Location: Ibis Room, 1st floor Taxpayer Rights and Protecting Vulnerable Taxpayers (cont'd) Chair: Jennie Granger	
15:45 – 16:05	B-READY: Evaluating the Ease of Business Tax Compliance Richard Highfield, Chris Evans, and Binh Tran-Nam, UNSW, Sydney	The Bot and I: A Risky Relationship? Duncan Bentley , Federation University, Regional Victoria	TPB Investigations and Tax Practitioner Misconduct Elizabeth Morton , Curtin University, Perth and Ken Devos , Swinburne Institute of Technology, Melbourne	Legal Protections for Financially Vulnerable Persons with Taxation Debts Kevin O'Rourke, Michael Walpole , Ann Kayis-Kumar, UNSW Sydney	
16:05 – 16:25	Avenues to Attenuate Transfer Pricing Complexity and Enhance Compliance Kim Alina Schulz and Caren Sureth-Sloane, Paderborn University, Germany, Stefan Greil and Eleonore Kaluza-Thiesen, German Federal Ministry of Finance	Understanding Individual Taxpayers' Intentions: The Shift Towards e-Filing in the Digital Tax Era Nadee Dissanayake , Inland Revenue Department, Sri Lanka and BWR Damayanthi, University of Sri Jayewardenepura, Sri Lanka	Digital Justice for Taxpayers: Transforming Dispute Resolution Mechanisms in the Modern Era Monica Pradyot , Assistant Professor, School of Law, UPES Dehradun, India	The Challenge of Inclusive Digital Tax Engagement 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	Assessing Multilateral Cooperative Compliance to Reduce Complexity and Build Trust in the Mining and Extractive Industry in Developing Countries Mzwandile Ngidi , Pretoria University, South Africa and Christina Allen, Curtin University, Western Australia	The Indonesian Digital Transformation of Tax Services and Compliance February Leonardo Zulkarnain , Al-Azhar University, Indonesia	Tax Dispute Resolution: A Critical and Comprehensive Review Binh Tran-Nam and Michael Walpole , UNSW Sydney	When Anti-Avoidance Provisions and Human Rights Standards Collide Jeroen Lammers , Copenhagen Business School, Denmark.
16:45 – 17:05	Using a Mixed Methods Approach to Test Potential impact of Participatory Budgeting on Tax Compliance in Australia Tomo Kudrich , UNSW, Sydney	Don't Believe the Kayfabe: Lessons in Tax Administration of Crypto and Digital Assets from Pro Wrestling Adrian Cartland , Cartland Law, Adelaide	Global Ethical Standards for International Tax Planning: A Tax Administration Perspective Alexis Lujan , University of Melbourne	The Effectiveness of the Taxpayers' Charter of Rights in India: A Comparative Study Dhwani Mainkar , Jindal Global Law School, India
17:05 – 17:20	Q&A	Q&A	Q&A	Q&A
18:00 – 18:30	PRE DINNER NETWORKING CANAPES: Sponsored by CPA Australia Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney			
18:30 – 22:00	CONFERENCE DINNER: Sponsored by our co-organiser ADBI Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney			
	MC: Professor Chris Evans, School of Accounting, Auditing and Taxation, UNSW Business School Welcome: Mr. Byungsik Jung, Deputy Dean, ADBI Presentation of the Cedric Sandford Medal sponsored by The Tax Institute			



DAY 2 – WEDNESDAY, 9 APRIL 2025

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



DAY 2 – WEDNESDAY, 9 APRIL 2025

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



DAY 2 – WEDNESDAY, 9 APRIL 2025

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



DAY 2 – WEDNESDAY, 9 APRIL 2025

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



DAY 2 – WEDNESDAY, 9 APRIL 2025

16:00 – 16:10	Have your Say Conversation: ask questions, share your experiences and suggestions.
16:10 – 16:15	Chair's Closing Remarks and Feedback Survey Associate Professor Ann Kayis-Kumar , School of Accounting, Auditing and Taxation, UNSW Business School and Founding Director, UNSW Tax and Business Advisory Clinic
16:15 – 16:30	SESSION 10 PLENARY: Conference Close
	Chair: Professor Michael Walpole, School of Accounting, Auditing and Taxation, UNSW Business School Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney
16:45 – 18:00	Informal Pay-Your-Own-Way Happy Hour (Lobby Bar) <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	TAX CLINIC – BRIDGING THE GAP BETWEEN THEORY AND PRACTICE <i>Sponsored by UNSW Tax and Business Advisory Clinic in collaboration with the Centre for Taxpayer Rights</i>
	Chair: Associate Professor Ann Kayis-Kumar, School of Accounting, Auditing and Taxation, UNSW Business School and Founding Director, UNSW Tax and Business Advisory Clinic Location: UNSW Tax and Business Advisory Clinic, Kensington, Sydney, Australia
09:00 – 09:30	Welcome to Delegates and Acknowledgement of Country Professor Noel Harding , Head of School, School of Accounting, Auditing and Taxation, UNSW Business School
10:00 – 10:30	MORNING TEA AND CLINIC TOUR Tour the Clinic and chat to management, practitioners and students about how they work together Hosted by: Associate Professor Ann Kayis-Kumar , School of Accounting, Auditing and Taxation, UNSW Business School and Founding Director, UNSW Tax and Business Advisory Clinic
10:30 – 11:30	ROUNDTABLE DISCUSSION What we've learned about managing a tax clinic and supporting clients, and what the future of tax clinics might hold Chair: Nina Olson , Executive Director, Center for Taxpayer Rights



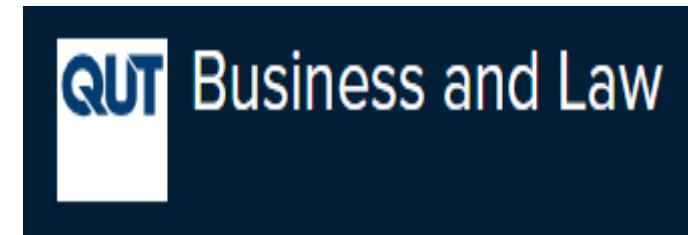
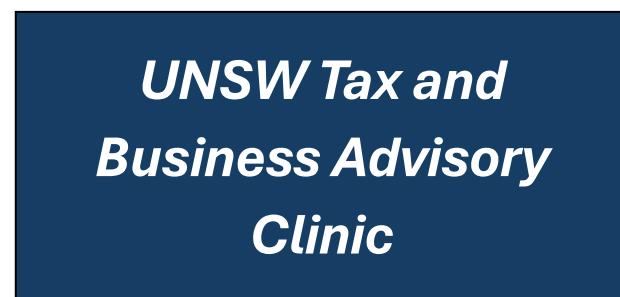
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Together, we're shaping the future of Tax Administration! We thank you for your invaluable support.



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