

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



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



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DAY 1 – TUESDAY, 8 APRIL 2025

11:40 – 12:05	AI Is Making Tax Law Better Professor Benjamin Alarie , Faculty of Law, University of Toronto, Canada
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



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DAY 1 – TUESDAY, 8 APRIL 2025

14:55 – 15:15	Panel Discussion and Have Your Say <i>Tax Practitioners: Are the Integrity Goal Posts Shifting?</i>			
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



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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: <i>Sponsored by CPA Australia</i> Location: Ibis Room, 1st floor, Pullman Hyde Park Sydney			
18:30 – 22:00	CONFERENCE DINNER: <i>Sponsored by our co-organiser ADBI</i> 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 Sanford Medal sponsored by The Tax Institute			



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DAY 2 – WEDNESDAY, 9 APRIL 2025

08:30 – 09:00	REGISTRATION – Day 2
09:00 – 10:30	SESSION 6 PLENARY: <i>Getting it Right: Tax and Sustainability</i>
	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



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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 Zinhle 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			



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DAY 2 – WEDNESDAY, 9 APRIL 2025

14:00 – 16:15	SESSION 9 PLENARY: <i>Getting it Right: Can Tax Contribute to Reducing Inequality</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 <i>Sponsored by our co-organisers UNSW Tax and Business Advisory Clinic in collaboration with the Centre for Taxpayer Rights</i> 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



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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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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.

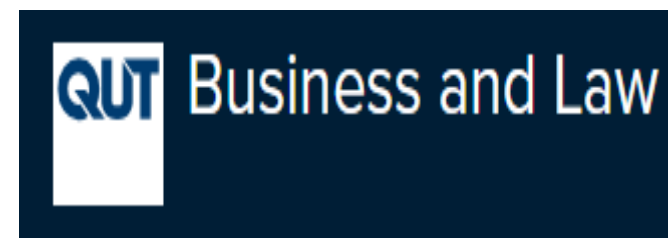


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