

The Cedric Sandford Medal

Chris Evans, Binh Tran-Nam and Michael Walpole

Cedric Sandford was a leading public finance economist in the UK. He made numerous outstanding contributions to different areas of taxation, particularly tax compliance costs, a field in which he was universally regarded as a world leader.

He was author of more than 30 books (the last—Why Tax Systems Differ—published in 2000) and well over 100 articles and reviews in the best scholarly journals. His relaxed style and clear thinking made him a sought after media commentator on tax matters. He was a key member of the Meade Committee (1976–78) which transformed the UK tax system and influenced tax systems throughout the world, and also served on many other international, national and regional committees and councils.

Professor Sandford also enjoyed a very close relationship with Australia. He was a consultant to many of Atax's research projects, supervised PhD candidates, and participated in many Australian conferences. Professor Sandford passed away in his home town, Bath, earlier this year at the age of 79.

The Cedric Sandford Medal has been established by Atax to commemorate Professor Sandford's contributions to taxation. It is to be awarded to the best paper submitted to the biennial International Tax Administration Conference, commencing in 2004. The independent judging panel will consist of three internationally recognised tax experts.

The 2004 judging panel consisted of Professor Robert Deutsch (Atax), Dr Ian Wallschutzky (formerly University of Newcastle) and Dr Simon James (University of Exeter, UK). The criteria they applied were:

- academic quality, including evidence of quality research;
- contribution to furthering scholarship or improvement of tax administration;
- clarity of communication of the written paper; and
- relevance to the current intellectual debates about tax administration and reform, with reference to, *inter alia*, the themes of the conference.

Based on these criteria, the panel unanimously awarded the inaugural Cedric Sandford Medal to Mr Adrian Sawyer (Senior Lecturer at University of Canterbury) for his paper entitled "An International Tax Organisation: A Step Forward for Rulings and APAs?".

The inaugural presentation of the Cedric Sandford Medal was made to Adrian Sawyer at a special ceremony at Atax on 1 July 2004. The engraved medal was presented by the Hon Sir Anthony Mason, former Chief Justice of the Federal High Court of Australia and former Chancellor of the UNSW. In awarding the medal, Sir Anthony recalled that in his opening address at the conference, he made a special mention of Adrian Sawyer's paper. Referring to the paper as 'fascinating', Sir Anthony said he

found Sawyer's suggestion that an international tax organisation might be an appropriate forum for administering binding rulings and advance pricing agreements an intriguing one.

The *ejournal* is delighted to feature a revised version of the winning paper in this edition.



(L to R) Chris Evans, Adrian Sawyer, Sir Anthony Mason, Binh Tran-Nam