

eJournal of Tax Research

Volume 3, Number 2 December 2005

CONTENTS

- | | |
|-----|------------------------|
| 146 | Editorial Announcement |
|-----|------------------------|
- 147 Obituary – The Honorable Justice D. Graham Hill
Patrick Gallagher
- 151 Commodity Tax Reforms In A Many Consumers Economy: A Viable Decision-Making Procedure
Fabrizio Bulckaen and Marco Stampini
- 170 Trans-Tasman Tax Reform: The Real Story
David G. Dunbar
- 206 The Determinants of Malaysian Land Taxpayers' Compliance Attitudes
Nor Aziah Abdul Manaf, John Hasseldine and Ron Hodges
- 222 The Attitudes of Tertiary Students on Tax Evasion and the Penalties for tax Evasion – A Pilot Study and Demographic Analysis
Ken Devos
- 274 Taxing Non-Fixed Trusts
Elaine Abery
- 288 Record Keeping Practices and Tax Compliance of SMEs
Chris Evans, Shirley Carlon and Darren Massey
- 335 Book Review – Global Challenges in Tax Administration
Dale Pinto

Editorial Announcement

Binh Tran-Nam
Michael Walpole

We note with profound sadness the untimely passing of Justice Graham Hill (1938–2005) on 24 August 2005. An outstanding student (First Class Honours and University Medal from University of Sydney), barrister, academic, and Judge of the Federal Court of Australia, Justice Graham Hill was widely regarded as one of the foremost tax scholars in Australasia. He was a member of the *eJournal of Tax Research's* Editorial Board and officially launched the *eJournal* on 10 September 2003.

