

Evaluating GST Publications and Products for Librarians¹

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'Strangely, for all the perfect female bodies wandering the mansion and for all the full frontals and sex, the movie is about as erotic as a GST convention.'

Nick Place, Review of Stanley Kubrick's film *Eyes Wide Shut*, *The Age*, 6 August 1999

I don't want the GST. Period.'

Adrienne Day, Isaacs (ACT), Letter to the Editor, *Sydney Morning Herald*,
26 January 2000

'Dad had to be cremated 'Cause GST made him turn in his grave.'

Cartoon by Lobbecke, *The Australian* 3 February 2000, p 8

INTRODUCTION

The comments above, albeit humorous, are just one of the many facets to the complexity of this new tax system which Australia is about to embrace. In January 2000, Fiona Buffini discussed the bonanza for GST specialists such as lawyers and accountants, many of whom we assist in our daily work.² This GST boom has meant many of us have had to make choices as to which book to purchase, which journal to subscribe to, which online/CD ROM products to subscribe to and which internet databases to monitor. In passing, one of the major publishing houses has reputedly made over \$5 million in the past year on GST publications. I understand that many businesses, apart from lawyers and accountants, purchased their products.

¹ An address originally given to the Australian Law Librarians' Group, Victorian Division, 3 February 2000. Some revisions made since delivery.

² Buffini, F. 2000, 'The GST bonanza', *Australian Financial Review*, 25 Jan, p 14

LEGISLATION

The Australian legislation is *A New Tax System (Goods and Services Tax) Act 1999* (Cth) together with cognate legislation. The original act may be found in AusInfo bookshops. As most readers will know, the Act was heavily amended towards the end of 1999, so our users/patrons should not rely on the original act to give legal or tax advice

Where can you go to get an up to date copy of the law with all the amendments? As a public service, Blake Dawson Waldron (BDW) was one of the first off the mark with an unofficial reprint of the act together with the amendments. These were put on their web site on 13 December 1999. Then I noticed in *The Australian* newspaper of 27 January 2000 an article on knowing which foods are GST free. There was a reference to the Attorney-General's SCALEplus which I discovered was an unofficial consolidation of the GST legislation done on 23 January 2000. This may be found at <http://scaleplus.law.gov.au/home/docs/ANISGST99.rtf>. Returning to the BDW site, in the last week of January 2000, I found both the BDW and the A-G's versions next to each other. Has anyone seen an unofficial consolidation by either ATP or CCH? Their publications did not appear until mid to late February 2000.³ By 1 July 2000 we will probably have a 3rd edition of the ATP and CCH GST legislation. After all, Alan Smolak, of Gang of Four predicted the GST legislation will need more than 10,000 amendments to optimise the legislation.⁴

One of the academics I spoke to commented on how he appreciated the BDW version as opposed to other reprint versions. This is worth informing the legal publishers. The BDW version has the original act with the sections crossed out and the new amending sections, next to the old. He finds this invaluable so he can compare the old with the new. He then informed me that when the original *Income Tax Assessment Bill 1935* (Cth) which became the *Income Tax Assessment Act 1936* (Cth) was introduced, the explanatory memorandum

³ Krever, R. *GST Legislation Plus 2000*, AIP; *Australian GST Legislation: With Overview*, 2nd ed, CCH; *GST Guide*, CCH (looseleaf); OR *GST Library* CD ROM (AIP)

⁴ Laurence, M. 1999, 'A tax to give us all consumption,' *Business Review Weekly*, vol. 21, no 29, 30 July, p 59

contained the 1935 Bill alongside the 1922-1934 Act. This is conveniently reproduced in *Taxation Laws of Australia: Legislation and Official Explanations 1936-1943*⁵ This also occurred in 1977 when the *Trade Practices Act 1974* (Cth) was heavily amended and the Attorney-General's Department did an unofficial reprint with the old and the new. Perhaps this could be a service which electronic publishers such as LawNow or TimeBase may wish to take up.

CASE LAW

Will Australia follow New Zealand or Canada or the UK in this area? New Zealand doesn't have a dedicated series of full text GST cases. There are digests of GST cases from the *New Zealand Tax Cases* which appear in *New Zealand Goods and Services Tax Guide* and transfer binder *New Zealand Goods and Services Tax Case Digests 1987-1996*. There are GST cases also in *Tax Reports (New Zealand)* (Butterworths). Some may also be found in the *New Zealand Law Reports*.

Canada has *Canada GST Cases* (Carswell) in print and electronically in *G. Partner* CD ROM or on TAXNET. There is also *Canadian GST & Commodity Tax Cases* (CCH). In addition to these, some GST cases may also be found in *Canada Tax Cases* (Carswell) and *Dominion Tax Cases* (CCH).

The UK has numerous series of VAT case law including *British Value Added Tax Cases 1985-*; *Thomson Tax VAT Cases*; *Tolley's VAT Tribunals Database*; *Value Added Tax and Duties Tribunal Reports*. In addition to these are *England and Wales Reported and Unreported Tax Cases* available via LEXIS; *Reports of Tax Cases*; and *Simon's Tax Cases*. To a lesser extent some VAT cases may be found in the old favourites: *The Law Reports*; *All England Law Reports*; *Weekly Law Reports*. Digests of VAT cases and tribunal decisions may be found in *De Voil Indirect Tax Service*, (vol. 4) or on the CD ROM. On the Australian Law List, I have already seen an enquiry requesting BVC, which I assume is *British Value Added Tax Cases*.

⁵ *Taxation Laws of Australia: Legislation and Official Explanations 1936-1943* 1990, Sydney Butterworths, vol. 1

Which way will Australia go? I suspect there will be dedicated GST series of cases. For example, ATP has indicated it will have GST cases in their *GST Library*. These will cover actions involving not only the Australian Taxation Office but also the Australian Competition and Consumer Commission. There will be court cases in the Federal Court of Australia, state supreme courts, and the Administrative Appeals Tribunal or the proposed Administrative Review Tribunal.

MONOGRAPHS

Researchers, when searching for texts and journal articles on GST, should note that apart from searching for the term Goods and Services Tax, information may also be found by using the following terms:

- GST,
- value added tax,
- consumption tax, and
- indirect taxation

Please note that the National Library of Australia uses 'value added tax' as the major subject heading when classifying Australian texts on Goods and Services Tax. Perhaps the ALLG and others could lobby for a change?

There is no shortage of monographs on this topic. In a sense there is no best text on Australian GST. There are polemical works such as Quiggin's *Taxing Times: a Guide to Australia's Tax Debate*⁶ or Switzer's *Who's Afraid of the GST?*⁷ to technical works such as Hill's *GST Strategies for Professionals: a Practice Survival Guide*⁸ or *GST Survival Guide: How GST Works*, (2nd ed) by McCouat.⁹ The works published in 1999 were of use when first published. However, with so many amendments made to the legislation towards the end of 1999 most of these works are out of date.

⁶ Quiggin, J. 1998, *Taxing Times: a Guide to Australia's Tax Debate*, University of New South Wales Press, Sydney.

⁷ Switzer, P. 1998, *Who's Afraid of the GST?*, Prentice-Hall, Sydney.

⁸ Hill, P. 1999, *GST Strategies for Professionals: a Practice Survival Guide*, Australian Tax Practice, Sydney.

⁹ McCouat, P. 2000, *GST Survival Guide How GST Works*, 2nd ed, CCH, North Ryde, NSW.

Government reports on the GST will be invaluable in future. Many of these are on the Internet and, as an observer of Internet movements, I have noticed that some of these have shifted URLs. For example, the Vos Report¹⁰ was originally on the Tax Reform part of the Treasury web site <http://www.treasury.gov.au> and it is still on the Treasury site but to find it you have to click on 'Publications', then 'Tax Publications' then 'Tax Reform' then 'Historical Information'. Or you can key in 'vos', under Search, at the Treasury web site.

This now brings me to a hobby-horse of mine. Some readers may be familiar with the establishment of PANDORA by the National Library of Australia. This has some Internet sites of interest to tax researchers. As many sites come and go, I would urge law and tax librarians to consider with their users/patron the possibility of archiving some of the useful material on the Internet. I have already downloaded the Mintz Report,¹¹ which was the Canadian equivalent of our Ralph Review of Business Taxation, and a New Zealand report on tax compliance.¹²

How many of us still hold copies of *Fightback Taxation and Expenditure Reform for Jobs and Growth: The Liberal and National Parties' Plan to Rebuild and Reward Australia*, 21 November 1991? Then there is the original Asprey Report¹³ which originally proposed a goods and services tax back in 1975.

For overseas materials, some commentators suggest Australia is likely to follow the Canadian and UK models regarding the GST, as our model is complicated like theirs.¹⁴ Thus, for those Australian law libraries wishing to purchase overseas materials, Canadian and UK materials should be a priority. No doubt, some law libraries may wish to be comprehensive, so New Zealand

¹⁰ *Report of the Tax Consultative Committee*, 13 November 1998

¹¹ *Report of the Technical Committee on Business Taxation*, 1998, Department of Finance, Ottawa, Canada

¹² *Tax Compliance: Report to the Treasurer and Minister of Revenue by a Committee of Experts on Tax Compliance*, December 1998, New Zealand.

¹³ *Taxation Review Committee Full Report*, 1975, (K. W. Asprey, Chairman), AGPS, Canberra.

¹⁴ Buffini, F 2000, p 14.

material may be purchased. Who knows? Perhaps one day Australia may revert to the simpler New Zealand model!

SEMINAR AND CONFERENCE PAPERS

One of the places where up-to-date information may be found is in conference papers. However, a few of these may be unfamiliar to some law librarians.

- The annual Australasian Tax Teachers Association conference has had a number of papers on GST for several years. How many law libraries hold their papers?
- The Australian Taxation Studies Program (ATAX), University of New South Wales, has held a number of conference/seminars on GST in the past year. In addition to these, ATAX runs an annual GST weekend workshop and a biennial tax administration conference at which a number of papers on GST have been given
- There are also the more familiar conference papers as sponsored by the Taxation Institute of Australia, Institute of Chartered Accountants of Australia, CPA Australia (formerly ASCPA) or the Centre for Professional Development.

LOOSELEAF SERVICES

There are at least six looseleaf services on GST. They are:

- *Accountant's Manual GST Update*, vol. 2, Centre for Professional Development. Also *Electronic Accountant's Manual* on CD ROM.
- Hill, P. & Stacey, P 1999- , *Doing Business with GST*, Australian Tax Practice. Also on CD ROM and online.
- *GST Guide*, CCH, 1998- .
- *GST in Practice: Transactions & Precedents*, CCH, 2000- .
- *Hands on Guide: GST*, CCH, 1999- .
- *Hands on GST Guide for Retailers*, CCH, 2000- .

Please note, only CCH's *GST Guide* has the legislation. To get legislation via ATP you either purchase their *GST Legislation Plus 2000* or subscribe to their *GST Library* (CD ROM/Online). As noted earlier, the GST legislation with recent amendments is more up to date at the Blake Dawson Waldron and SCALEplus websites.

JOURNALS AND SUBSCRIPTIONS

You need to use more than two fingers to count the number of Australian GST specific journals. How do you evaluate them? There are a number of free or on the Internet. Some are tongue in cheek, others technical. Many have similar titles, so as we have been trained, make sure you have the correct reference. Does your enquirer really want *GST News* (Taxation Institute of Australia), *GST Newsletter* (CCH), or which *GST Update* do they require: the Black Dawson Waldron one or the Mallesons Stephen Jaques one or the CCH one?

If you require daily updates, then *GST News Alert* (ATP), or *GSTfastNews* (Butterworths) may be needed. Some accounting firms provide daily tax news updates which include GST. If you require more in-depth analysis then the following are useful places to start:

- *GST & Indirect Taxation Bulletin* (Prospect)
- *GST News* (Taxation Institute of Australia)
- *GST Newsletter* (CCH)
- *GST Today* (Australian Tax Practice)

JOURNAL INDEXES

If you only look at GST journals then you will miss many outstanding GST articles published elsewhere. For example, G. Cooper and R. Vann, 1999 'Implementing the goods and services tax', *Sydney Law Review*, vol. 21, pp. 337-436, or G. Hill, 1999, 'GST anti-avoidance - Division 165', *Journal of Australian Taxation*, vol. 5, pp. 295-311

In my *Research guide to GST* (<http://www.atax.unsw.edu.au>) I list a large number of journal indexes, particularly useful for tax research. Some of the Australian ones need to be distinguished. The *Australian Public Affair Information Service* (APAIS) is better than the *Attorney-General's Information Service* (AGIS) for tax. Why? The National Library of Australia which publishes APAIS, is the copyright legal deposit library for the whole of Australia and therefore receives more taxation journals than the Attorney-General's Library which publishes AGIS.

WEB RESOURCES

There are many places to find relevant GST resources. Look under 'Further Reading'. There are the free services and those available by subscription. There are the obvious sites such as Treasury, the Australian Taxation Office, and AustLII. Here are a few not so obvious places to look:

- Australia. Dept of Agriculture, Fisheries and Forestry - Australia (AFFA). It's GST website <http://www.affa.gov.au/taxreform> includes *Your farm business and the GST*, news, glossary, case studies, FAQ and a range of resources.
- Australian Competition and Consumer Commission (ACCC). This site explains the ACCC's role in The New Tax System and contains guidelines regarding the GST known as 'Price exploitation and the New Tax System' <http://www.accc.gov.au>
- GST Start-up Assistance Office <http://www.gstartup.gov.au> contains FAQ's, media press releases

You may occasionally be asked to check the policies of the political parties, which may be found on their web sites.

CURRENT AWARENESS

Earlier, we looked at the *GST News Alert* and *GSTfastNews*. Some of us keep abreast of current events by reading either in print or online some of the daily newspapers. For example:

The Age <http://www.theage.com.au>

The Australian <http://www.theaustralian.com.au>

Australian Financial Review <http://www.afr.com.au>

Business Review Weekly <http://www.brw.com.au>

Sydney Morning Herald <http://www.smh.com.au>

Or perhaps some of us look at the Australian Broadcasting Corporation News <http://www.abc.net.au> or other services.

However, newspapers and news services don't always pick up important legal or tax news, depending on the editorial whims of the day. Did anyone see in the newspapers, just after Christmas 1999, news of the release of a number of GST draft rulings released on 22 December 1999? Probably not.

Some accounting firms provide daily tax news to their clients. One firm, KPMG, has *Daily Tax News* on their web site, updated daily, except weekends <http://www.kpmg.com.au>

TELEPHONE ASSISTANCE

Try the GST Helpline, a Government funded Helpline for small and medium enterprises run by CPA Australia, formerly the Australian Society of Certified Practising Accountants (ASCPA) which opened on 11 October 1999.

Telephone: 13 30 88 for the price of a local call

There is also the Tax Reform Infoline funded by the Australian Taxation Office.

Telephone: 13 24 78

CONCLUSION

As GST is likely to occupy many of our minds for the next few years, it will require us to regularly monitor the developments in this area of law where eternal vigilance may be required. From the points made earlier, no one source will ever supply all the information you require on GST

FURTHER READING

Fong, C 1999, 'Research Guide to GST' in Warren, N & Raneri, J (eds) *GST Masterclass*, St Leonards, NSW, pp. 211-25. It is updated on the ATAX homepage <http://www.atax.unsw.edu.au/guides/guidegst.htm>