

FOREWORD

This special edition of the Journal of Australian Taxation consists of individual articles from the 10 Australian universities that have established Tax Clinics as part of the National Tax Clinic Program, which was and continues to be funded by the Commonwealth Government. Curtin University established the Curtin Tax Clinic in Perth, Western Australia as a pilot program in 2018 which proved to be so successful that the program was expanded to all parts of Australia. Ten Australian universities were then selected by the Government, based on research and other criteria.

In Western Australia, Curtin University continued with their established tax clinic. In Victoria, the University of Melbourne was selected; in New South Wales, the University of New South Wales and Western Sydney University were selected; in Queensland, Griffith University and James Cook University were selected; in Tasmania, the University of Tasmania was selected; in South Australia, the University of South Australia was selected; in the Northern Territory, Charles Darwin University was selected; and in the Australian Capital Territory, The Australian National University was selected.

Each article in this special edition is written by the tax academics and tax clinic staff engaged in each of their tax clinics, with each article discussing the unique operating structures used in order to comply with the requirements of the Australian Government. The National Tax Clinic Program is an initiative funded by the Australian Government to help individuals, small businesses, not-for-profit organisations and charities that may not be able to afford professional advice and/or representation with their tax-related affairs. While each Tax Clinic operates independently, the program is supported by the Australian Taxation Office ('ATO').

The perceived benefits of participating in the program were highlighted in the ATO's National Tax Clinic Guidelines and are described as follows:

- Engaging with the community through the provision of free advice, guidance, and assistance on tax matters including; lodgement, debt, and review to individuals and small business entities who cannot afford professional advice or who have never engaged the services of a tax professional;
- Supporting the community by creating and delivering valuable educational activities to improve understanding of the current tax system;

- Enabling wider involvement in highlighting and reducing issues and problems in the current tax system through advocacy;
- Assisting accounting, legal and financial planning students to gain ‘hands-on’ real life work experience to improve both their technical skills and soft skills, and expose them to different cultural and organisational practices, thus providing students with greater success in securing and maintaining employment;
- Contributing towards the Tax Practitioner Board education requirements for students to become a registered Tax Agent; and,
- Assisting in further developing students’ knowledge and skills as the future of the tax profession and especially the ethical value of giving their time and expertise to those members of society in need of tax assistance.

Each contribution in this issue portrays how each Tax Clinic has put into practical operation these guidelines and provides insight into how this initiative has greatly enhanced access to our tax system for Australian taxpayers.

I have closely followed the development of the Tax Clinics over the past couple of years and have kept in contact with the personnel doing the hard yards at the coalface of a number of the Tax Clinics. I am heartened to see the work being done. It is only through sheer determination of the academics, support staff and students that we can provide a valuable resource for those taxpayers in our community who are in need of tax help. I commend the authors of these excellent articles for their commitment to each of their Tax Clinics.

I would like to express my thanks to the student editors from Curtin University that provided editorial assistance in producing this special edition of the journal. The students involved are as follows:

- *Benjamin Cochrane* – Bachelor of Laws, Bachelor of Commerce (Economics)
- *Nigel Smith* – Bachelor of Laws, Bachelor of Arts (Journalism)
- *Patrick Norman* – Bachelor of Laws, Bachelor of Commerce (Taxation)
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