

FOREWORD

The papers included in this edition of the Journal of the Australasian Tax Teachers Association (JATTA) are derived principally from papers presented at the 23rd Annual Conference of the Australasian Tax Teachers Association (ATTA) held over Wednesday 19 January to Friday 21 January 2011 at the University of Melbourne, Melbourne, Australia.

The theme of the conference was “Tax – it’s more than numbers”. The range of papers presented at the conference demonstrated the truth of the proposition that tax is both about the quantification of each person’s contribution to the public fund and also about the policy choices inherent in framing and applying those rules. The papers presented in this volume reflect the breadth of Australasian research with respect to taxation.

The production of this volume would not eventuate without the efforts of many who give so willingly of their time. The peer reviewers who each anonymously provide exemplary guidance to authors in assisting authors to strengthen their respective papers deserve special mention – this is an onerous task which is of immense benefit to the authors specifically and to the scholarly community in which the Australasian Tax Teachers Association is a vibrant hub. Ms Kerry Brewster painstakingly proofread the papers and Ms Tessa Dermody oversaw the production of this volume – a special vote of thanks to both of you. Finally, we owe thanks to the authors who share their knowledge in contributing to deliberation upon how a community might understand and/or improve its taxation system.

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20 December 2011