

FOREWORD

The articles included in this edition of the Journal of the Australasian Tax Teachers' Association (JATTA) are derived principally from papers presented at the 27th Annual Conference of the Australasian Tax Teachers' Association (ATTA) held between Monday 19th January and Wednesday 21st January 2015 at the University of Adelaide in Adelaide, South Australia.

The theme of the 27th ATTA Conference was *Tax: 'It's time' for change'* and the presenters were invited to submit papers that explored the way in which it was now time for serious tax reform in Australia. While not all papers published in this edition reflect the conference theme, the published papers certainly reflect the depth and breadth of Australasian tax research.

Each of the published articles presents readers with interesting and challenging material. Some highlights of this JATTA journal edition are five tax technical papers discussing such issues as tax change in the context of the GST in Australia and a proposed Capital Gains Tax in New Zealand. There is also an article on the changing role of the OECD in current international tax law and another which summarises Australia's mining resource tax and plans for reform in this area, as well as a paper canvassing issues related to the taxation of sovereign wealth funds in Australia. Three papers raise issues affecting tax teaching, such as reviewing online feedback provided to students studying tax and business law; the importance and usefulness of first year law students reading at least one tax appellate case; and the benefits of team-based learning of tax law.

I would like personally to thank Dale Pinto, the editor-in-Chief and also Domenic Carbone, the principal conference organiser for their invaluable support and helpful advice throughout the process of publishing this journal. I would also like to thank personally each of the authors for entrusting their papers for review and editing. A special thankyou goes to the anonymous peer reviewers without whose individual dedication and help a journal like this cannot be published. Last but not least a very big thankyou goes to the wonderful Trischa Mann, whose input as a professional editor was invaluable in publishing this edition.

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