

FOREWORD

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The articles included in this edition of the Journal of the Australasian Tax Teachers Association (JATTA) were presented at the 29th Annual Conference of the Australasian Tax Teachers Association (ATTA) in New Zealand in January 2017. The 2017 ATTA conference was held 18–20 January 2017 in Masterton and was hosted by Victoria University of Wellington.

The theme of the 2017 ATTA conference was ‘Tax and Society’ and many of the papers presented at the conference reflected the importance of what we do as tax academics and the impact that our work has on society. Several of the articles in this edition of JATTA relate to this theme and highlight the importance of our work in critiquing and challenging both the extant tax system and future tax developments.

Plenary presentations at the conference were given by Professor Valerie Braithwaite (Australian National University), David Carrigan (Inland Revenue, New Zealand), Carmel Peters (Inland Revenue, New Zealand) and Peter Vial (Chartered Accountants Australia and New Zealand). We thank them for their contributions and insightful reflections on a wide range of tax issues.

During the year we experienced the sad passing of our ATTA Patron, Gordon Cooper AM. We start this edition of JATTA with a tribute to our friend and colleague Gordon by the ATTA President, Brett Freudenberg.

We thank Editor-in-Chief, Professor Dale Pinto for his guidance and support. We also thank all the authors who submitted their articles to JATTA 2017. Thank you also to the reviewers of articles for their contribution and support of JATTA.

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