

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 31st Annual Conference of the Australasian Tax Teachers Association ('ATTA'), held 16–18 January 2019 and hosted by the Curtin Law School in Perth, Western Australia.

The theme of the 2019 ATTA conference was 'Tax, Innovation and Education: Tax in a Changing World', and many of the papers presented at the conference reflected the importance of what we do as both tax teachers and research academics. Several of the articles in this edition of JATTA relate to the conference theme, and highlight the importance of our work in challenging both national and international tax developments. Also, it was pleasing to see papers on issues that affect the profession more broadly, including one on key employability skills.

A range of inspiring and eminent speakers addressed the delegates, and two public keynote sessions were delivered by specialists from the field on Thursday and Friday of the conference. These sessions were delivered by Andrew Mills, Second Commissioner (Australian Taxation Office), Professor Therese Jefferson (Australian Research Council) and Karen Payne (Board of Taxation). We thank them all for their contributions, and their insightful reflections and commentary on tax issues that affect us all.

PhD students had the opportunity to showcase their research and gain valuable feedback from the audience during the PhD workshops, which were held on Wednesday morning. Our sincere congratulations to Dylan Damon (Best PhD student paper), Mpumi Monageng and Lindelwa Ngwenya (Best and Highly Commended PhD presentations, respectively, and joint winners of the Gordon Cooper Memorial Prize), for their achievements at this year's conference.

A lively panel discussion was held on Wednesday after lunch regarding the 'tax graduate of the future', and what it is that employers will be looking for in the next generation of taxation professionals. We also heard from past and recent graduates about their experiences while at university, and how those experiences shaped the trajectory of their careers.

A special thanks to our Patron, Tony Pagone QC, both for his Patron's Address and his ongoing support for ATTA. Also, thanks to Paul Fairall, our Foundation Dean of Law, for opening what was his last conference at the Law School due to his retirement later in the year. I would also like to thank all the authors who submitted their articles to JATTA 2019. Thank you also to the reviewers of articles for their contribution and support of JATTA.

Finally, a very special thanks to Annette Morgan and Donovan Castelyn for their tireless efforts in not only organising the conference but in managing the editorial process for this edition of JATTA.

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